Republic of the Philippines

SENATE

Pasay City

JOURNAL

SENATE SITTING AS AN
IMPEACHMENT COURT
ON THE IMPEACHMENT TRIAL OF
VICE-PRESIDENT
SARA ZIMMERMAN DUTERTE

IMPEACHMENT TRIAL NO. 14
WEDNESDAY, 5 AUGUST 2026

PREPARED BY THE
LEGISLATIVE JOURNAL SERVICE
SENATE OF THE PHILIPPINES

IMPEACHMENT TRIAL NO. 14
Wednesday, August 5, 2026

PROCLAMATION OF THE SERGEANT-AT-ARMS

The Sergeant-at-Arms, PMGen Alfred S. Corpus, commanded all persons, on pain of penalty, to keep silent while the Senate is sitting for the trial of the Articles of Impeachment against Vice President Sara Zimmerman Duterte.

CALL TO ORDER

At 10:00 a.m., Wednesday, August 5, 2026, the Senate President, Win Gatchalian, with the Senate sitting as an Impeachment Court, called the impeachment trial of Vice President Sara Zimmerman Duterte to order.

PRAYER

Sen. Francis "Kiko" N. Pangilinan led the prayer, to wit:

Sa Ngalan ng ating Panginoong Diyos, buong kababaang-loob na dasal natin na sa lahat ng araw ng impeachment trial, *kaliwanagan ng isip, kaayusan sa proseso, at pagiging patas at makatarungan.*

Bilang mga senator-judges *na may pagkakataong magtanong sa mga saksi upang linawin ang mga usaping mahalaga sa paglilitis, nawa'y magsilbing gabay sa atin ang mga salita ng Diyos.*

Sa Proverbs 24: 23 - 24, *pinaalalahanan tayo sa bigat ng ating mga pasya. Hindi mabuti ang may kinikilingan sa paghatol. Ang magsabi sa may sala na walang kasalanan ay susumpain ng mga tao at kamumuhian ng mga bansa. Ganoon din sa mga hahatol doon sa walang sala ng parusa.*

At sa Proverbs 29: 4, *pinapaalala sa atin ang bunga ng tunay na katarungan. Isang bagay na matagal nang minimithi ng ating bayan. Sa pamamagitan ng katarungan, ang isang pinuno ay nagbibigay ng katatagan sa kaniyang bansa.*

Patnubayan Ninyo po kami, Panginoon, dito sa aming sagradong tungkulin. Amen.

ROLL CALL

Upon direction of the Senate President, the Clerk of Court, Atty. Renato N. Bantug Jr., called the roll, to which the following senator-judges responded:

Aquino, B.	Padilla, R.
Cayetano, P. S.	Pangilinan, F. N.
Ejercito, J. V.	Sotto III, V. C.
Escudero, F. G.	Tulfo, E. T.
Gatchalian, W. T.	Tulfo, R. T.
Hontiveros, R.	Villanueva, J.
Lacson, P. M.	Villar, M. A.
Lapid, M. M.	Zubiri, J. M. F.
Marcos, I. R.	

With 17 senator-judges present, the Chair declared the presence of a quorum.

Senator-Judges Go, Villar (C), and Cayetano (A) were also present.

Senator-Judges Estrada and Marcoleta were under detention and unable to attend.

Senator-Judges Dela Rosa and Legarda were absent.

In accordance with the *Rules of Procedure on Impeachment Trials,* Senate President Gatchalian recognized the duly elected Presiding Officer, Senator-Judge Francis "Chiz" G. Escudero, to preside over the proceedings of the Impeachment Court.

APPROVAL OF THE *JOURNAL*

Upon motion of the Presiding Officer, there being no objection, the Body dispensed with the reading of *Journal* No. 13 of the Senate sitting as an Impeachment Court on August 4, 2026 and considered the same approved.

CALLING OF THE CASE

Upon direction of the Presiding Officer, the Clerk of Court called Case No. 004-2026, titled *"In the Matter of the Impeachment Trial of Vice President Sara Zimmerman Duterte."*

APPEARANCES

The Presiding Officer directed the parties to enter their appearances.

Rep. Joel Chua entered the appearances previously entered on behalf of the Panel of Prosecutors.

Atty. Michael Poa entered the same appearances on behalf of the Respondent.

INSTRUCTION OF THE CHAIR

The Presiding Officer directed the Clerk of Court, through the Office of the Sergeant-At-Arms (OSAA), to escort Atty. Roderick Wawil, former auditor at the Commission on Audit-Intelligence and Confidential Funds Audit Office (COA-ICFAO) to the witness stand for the continuation of his testimony. He reminded Attorney Wawil that he would testify under the same oath administered during the previous day's proceedings.

The Presiding Officer recalled that when the proceedings were adjourned the previous day, the examination of the witness by the counsels for the parties had been concluded. He then stated that the Court would proceed with the questions of the senator-judges.

POINT OF ORDER OF SENATOR-JUDGE TULFO (R)

Senator-Judge Tulfo (R) raised whether Attorney Poa's representation of the Respondent posed a conflict of interest, considering that he had previously gone to the COA to discuss the audit query involving the confidential funds.

The Presiding Officer clarified that the Respondent in the case was Vice President Duterte and not Attorney Poa, and thus there was no conflict of interest. He added that although Attorney Poa had served under the Office of the Vice President (OVP) and the Department of Education (DepEd), he was not a named respondent but merely one of the Counsels for the Respondent..

QUESTIONS OF SENATOR-JUDGE TULFO (R)

Senator-Judge Tulfo (R). Mr. Witness, *bukod sa* OVP *at saka* DepEd, we're talking about confidential funds, *mayroon pa bang ibang ahensya ng pamahalaan na in-*audit *ninyo ang kanilang* confidential funds?

Mr. Wamil. Based on the GAA *po*, *may mga* other agencies *na may* allotment for confidential funds.

Senator-Judge Tulfo (R). *Kaya nga, mayroon kayong mga na-*audit?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (R). *At dito sa mga ahensyang na-*audit *ninyo, magkapareho ba ang* utilization *ng* confidential funds *sa* OVP, DepEd under VP Sara, and those agencies *na in-*audit *ninyo?*

Mr. Wamil. *Ang* utilization *naman po ng* confidential fund *ay* separate and distinct for every agency since *iyong kanilang* utilization *ay* based on their mandate or operations.

Senator-Judge Tulfo (R). Okay. *Sila ba ay gumamit ng mga* aliases, *gumamit ng mga pangalan ng tsitsirya, et cetera, para sa mga* informers/informants?

Mr. Wamil. *Iyan po ay hindi ko na—ang alam ko po—hindi ko po made-*determine based on the documents submitted since *hindi naman po naka-*indicate *doon sa kanilang* submission *na iyong mga pangalan na nandoon ay* aliases or not.

Senator-Judge Tulfo (R). Okay. *Noong* April 2026, *nag-*issue *kayo ng* disallowance *sa* OVP and its offices *para*—at the same time, *ipinasasauli ninyo iyong parte ng* confidential funds.

Mr. Wamil. Can you repeat your question po, Your Honor?

Senator-Judge Tulfo (R). I think that was April of 2025. *Nag-*issue *kayo ng—ipinasasauli ninyo ang ilang parte ng* confidential funds *ng* OVP.

Mr. Wamil. I do not have personal knowledge *na po* about *diyan* since *wala na po ako sa* ICFAO *noong* February 12, 2023 *po*.

Senator-Judge Tulfo (R). Okay. *Ano ang* reason *bakit ipinasasauli iyong parte ng* confidential funds *na* disallowed? What are the reasons?

Mr. Wamil. *Wala po akong* personal knowledge about *diyan* since *hindi naman po ako iyong nag-*issue *ng* disallowance. *Noong na-*issue *po iyong* disallowance *ay na-*transfer *na po ako* to other agency of the COA.

Senator-Judge Tulfo (R). Okay. I think it was April 10, 2026. *So wala na po kayo doon?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (R). Okay. *Sinabi kahapon ni* Attorney Poa *na—binanggit niya yata iyong* circular, COA circular *ng* 1992, if I'm not mistaken, *na hindi dapat banggitin iyong pangalan ng mga* recipient *dahil* for reasons of security, national security, security *ng tao, ng* recipients, and national security. Would it compromise *sa tingin po ninyo iyong* security *ng* informant *kung hihingan ninyo sila ng resibo patungkol doon sa mga gamot na natanggap nila mula sa* confidential funds?

Mr. Wamil. *Katulad nga po noong sinabi ko* during my testimony, *ang hiningi po namin ay iyong* proof *ng pagbili* when it comes to the official receipt and the sales invoice *po*.

Senator-Judge Tulfo (R). Correct. *Halimbawa, resibo, bumili ng* maintenance *o* antibiotics, *iyong ganoong klaseng resibo dapat, hindi ba, ang hiningi ninyo*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (R). *Pero ang sinasabi nila ay iyon daw ay magdyo*-jeopardize, *magkakaroon ng problema sa* national security.

Mr. Wamil. Actually, *iyong minensiyon* (mention) *po nila na* circular, which is *iyong* 1999 *pa,* is already repealed *na*.

Senator-Judge Tulfo (R). Repealed *na*?

Mr. Wamil. *Opo*.

Senator-Judge Tulfo (R). *Pero* just the same, *sa tingin ba, iyong pagbili ng tsitsirya o dili kaya pagbili ng* shampoo *o suka sa sari-sari* store *ay* would that jeopardize the national security *kapag iyan ay ibinulgar sa inyo, binigyan kayo ng resibo*?

Mr. Wamil. *Hindi po.*

Senator-Judge Tulfo (R). Thank you.

QUESTIONS OF SENATOR-JUDGE AQUINO

Senator-Judge Aquino. *Maraming salamat*, Mr. Presiding Officer.

Attorney, good morning.

Mr. Wamil. Good morning *po*, Senator Bam.

Senator-Judge Aquino. So *ang* common understanding *ho kasi ng* confidential funds *ay* secret, *puwedeng gamitin sa kung ano-ano, hindi puwedeng ibulgar sa publiko. Hindi po ito totoo, 'no, mayroon po talagang* rules and regulations *ang paggamit ng* confidential funds?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Aquino. Were you already part of the ICFAO in 2015?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Aquino. So *iyong pinakitang* memo *noong* 1992 *at itong* memo *na pinag-uusapan natin na* circa 2015, *parang magkaibang-magkaiba siya*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Aquino. Do you know the reason why the rules changed with regard to the usage of confidential funds?

Mr. Wamil. Since *iyong paggamit po ng* confidential fund *at* intelligence fund *ay kailangan ng* strict accounting and auditing rules, so *nagkaroon po ng* circular *para ma*-ensure *na iyong paggamit po ay* properly accounted *at hindi po magamit* for personal use or misuse.

Senator-Judge Aquino. *Iyan iyong laman noong* memo. *Pero ang tanong ko*, do you know why it was changed? *Kasi parang lumalabas, magkaiba iyong paggamit nito,* if you look at the 1992 circular, *iba sa* 2015.

Mr. Wamil. *Doon po kasi sa* circular *ng* 1999, *walang* differentiation as to the CIF *po. Pero*

doon sa 2015-01 *in*-specify *na dapat iyong* confidential fund *ay gagamitin lang sa ganito* for civilian government agencies, *iyong* intelligence fund *ay gagamitin lang ng* uniformed and military personnel as well as *iyong mga* intelligence practitioners.

Senator-Judge Aquino. *Kumbaga, nilinaw noong* 2015 circular *iyong paggamit at pag-*liquidate?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Aquino. And is there a new circular after 2015, o*r ito pa rin iyong ginagamit ninyo*?

Mr. Wamil. *Iyan pa rin po iyong ginagamit*, Your Honor.

Senator-Judge Aquino. Okay. Second question: *Anong pinagkaiba ng* AR *sa* OR?

Mr. Wamil. *Ang* OR *po kasi, ini-*issue *po siya ng mga pinagbilhan na* BIR-registered. *So iyong* AR *naman po, iyon iyong ginagamit ng* agency *para* proof *na ibinigay nila iyong* payment *doon sa tao na naka-*receive *ng* payment.

Senator-Judge Aquino. And it seems *na mas katanggap-tanggap sa inyo iyong* OR *kaysa* AR. Is that correct?

Mr. Wamil. *Depende po iyan*, Your Honor. *Kapag* purchases *po kasi, kailangan po talagang* OR *iyong ibigay sa amin kasi doon po namin tinitingnan kung nag-*purchase *po talaga sila.*

Senator-Judge Aquino. *Kasi* official receipt, acknowledgment receipt, *sabihin ng tao, pareho namang resibo, parehong* receipt. *Anong pinagkaiba niya*?

Mr. Wamil. *Iyong* acknowledgment receipt *po kasi, in-*acknowledge *doon ng* recipient *ng payment na natanggap niya iyong* payment. *Pero iyong* OR *po kasi, parang iyon iyong* proof *na nag-*purchase *si* agency *doon sa pinagbilhan ng* item.

Senator-Judge Aquino. *So puwede mong ma-*trace. *Kung* OR, *puwedeng ninyong ma-*trace?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Aquino. *Kung* AR, *puwede ninyo po ba itong ma-*trace *o hindi na*?

Mr. Wamil. *Pag* AR *po kasi, kung ano lang po talaga iyong nandoon sa face ng* document, *iyon lang po iyong* basis *namin* since document-based *po iyong* audit *namin. Pag* AR *po kasi, makikita lang po doon kung saan binili.*

Senator-Judge Aquino. Okay. *Iyon lang iyong impormasyon at saka kung sinong tumanggap*?

Mr. Wamil. *Opo, iyong pinagbilhan po.*

Senator-Judge Aquino. Okay. *Dito naman sa tumatanggap*, allowed *ba iyong* code names? Allowed *ba iyong* alias *sa inyo*?

Mr. Wamil. Based on the provision of the Joint Circular, it is neither allowed nor prohibited *po* since silent *po iyong* Joint Circular as to that.

Senator-Judge Aquino. Is that as of 2015 or even in previous liquidation of confidential funds?

Mr. Wamil. Based on my recollection *po*, even *iyong* dating circulars *po, buhat noong nag-*assume *po ako sa* ICFAO, *wala naman pong* provision as to the use of aliases.

Senator-Judge Aquino. So, *bawal ang paggamit ng* alias?

Mr. Wamil. The circular is silent *po.*

Senator-Judge Aquino. Okay. *Para sa inyo, kung* alias—*iyong paggamit ng* alias *ay bawal*—So, *hindi importante kung may ibang tao ito, totoong tao ba ito. Basta iyong pangalan na ibinigay sa inyo, ang* expectation *ninyo, totoong tao iyan.*

Mr. Wamil. Based on that *kasi ang—katulad nga po ng sinabi ko*, document-based *po kami*, so *wala po kaming* way to determine if this is an alias or not *po.*

Senator-Judge Aquino. But in general, *ang tinatanggap ninyong* dokumento, *dapat totoong tao.*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Aquino. Okay. Next. Did you have any—*napag-usapan ninyo kahapon iyong* dealings *ninyo* with the OVP *noong lumabas na* or *malapit nang lumabas iyong* AOM. Previous to that, *mayroon ka bang* dealings with OVP?

Mr. Wamil. *Wala na po,* Your Honor.

Senator-Judge Aquino. *So walang kumausap sa inyo, walang nagtanong kung paano ito dapat i-*liquidate, apart from the meeting, which included Attorney Poa?

Mr. Wamil. *Wala na po akong maalala,* Your Honor.

Senator-Judge Aquino. Okay. Last question *lang*, Mr. Presiding Officer.

The Presiding Officer. Please wind up.

Senator-Judge Aquino. *Iyong* notice, *iyong* AOM, *ibig sabihin niyan, may tiyansa pa kayong i-*correct, *hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Aquino. *Pag* Notice of Disallowance *na, may* chance *pa ba iyang i-*correct *o nanininginl na*?

Mr. Wamil. Actually, the moment that we issue Notice of Disallowance, *nire-*require *na po iyong* accountable officers to restitute *po iyong* amount involved.

Senator-Judge Aquino. And to your knowledge, is there a Notice of Disallowance for the OVP and DepEd funds?

Mr. Wamil. *Wala po akong* personal knowledge. *Pero noong nakita ko po sa* news *po* so– I was made aware *na may* ND *na po iyong* OVP 2022.

Senator-Judge Aquino. So, *may* Notice of Disallowance *na ang* OVP for the P500 million?

Mr. Wamil. For P125 million *po* for the fourth quarter of 2022.

Senator-Judge Aquino. So, *sinisingil na iyan kay* Vice President Duterte?

Mr. Wamil. Yes *po*, Your Honor.

QUESTIONS OF SENATOR-JUDGE PANGILINAN

Senator-Judge Pangilinan. Thank you, Mr. President, Mr. Presiding Officer. *Magandang umaga,* Mr. Witness, *Ginoong* Mawil.

Mr. Wamil. Wamil *po.*

Senator-Judge Pangilinan. Wamil.

Mr. Wamil. *Magandang umaga po*, Your Honor.

Senator-Judge Pangilinan. Yes. *Nabanggit ninyo sa inyong testimonya kahapon at noong isang araw na iyong tinatawag na* supporting documents, *kasama diyan ay* either sales invoice *o* official receipts. *Tama*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Pangilinan. Okay. Let me backtrack a bit. Ten years *kang nasa* ICFAO, *tama*?

Mr. Wamil. Yes *po,* Your Honor. Almost 10 years *po.*

Senator-Judge Pangilinan. Okay. Without mentioning the agencies, *ilang* agencies *ng gobyerno ang na-*audit *mo tungkol sa* confidential funds?

Mr. Wamil. *Marami na po. Pag sa* NGAs *po, parang nasa* 30 plus *na po iyong na-*audit *ko.*

And *sa* LGUs, *marami naman po—marami na rin po, hindi ko na po mabilang kung ilang* agencies *na po iyong na*-audit *ko.*

Senator-Judge Pangilinan. So more than 30?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Pangilinan. Okay. *Sa mga ahensiya na ito, tatlumpung ahensiya, masasabi mo ba na nire*-require *din iyong* liquidation *ng* official receipts *at ng* sales invoice?

Mr. Wamil. Yes *po,* Your Honor. *Kasi iyong* requirement *po ng* Circular *ay ini*-enforce *po namin sa lahat ng* agencies *na ino*-audit *po namin.*

Senator-Judge Pangilinan. So *sa* 2022, from December 21 to December 31, *ilang* sales invoice *o kaya* official receipt *ang kasama doon sa mga* liquidation report?

Mr. Wamil. *Wala pong sinubmit* (submit) *sa amin,* Your Honor.

Senator-Judge Pangilinan. *Ni isa*?

Mr. Wamil. Acknowledgment receipts *lang po iyong sinubmit sa amin.*

Senator-Judge Pangilinan. Eight hundred forty-nine acknowledgment receipts, *tama*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Pangilinan. So, *ni isa doon sa mga ginastos, walang* official receipt *at walang* sales invoice.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Pangilinan. Okay. *Sa karanasan mo sa tatlumpung mga ahensiya, masasabi mo ba na iyong* findings *ninyo dito sa* OVP *ay* similar *o* standard *ba, o nangyayari rin iyong ganoong walang* official receipt *at walang* sales invoice *sa mga* liquidation?

Mr. Wamil. Yes *po,* Your Honor, since *ina*-apply *naman po namin* uniformly *iyong* provisions *po ng* Joint Circular 2015-01.

Senator-Judge Pangilinan. As in *puro* AR *ang sinasubmit ng ibang ahensiya*?

Mr. Wamil. *May mga* agencies *po na nagsusubmit naman ng* OR *po.*

Senator-Judge Pangilinan. So, *sa* experience *mo doon sa* December 21 to 31, *masasabi mo bang* standard practice *iyan ng iba pang mga ahensiyang iyong na*-audit?

Mr. Wamil. *Hindi ko po siya masasabing* standard practice since *ito po iyong kauna-unahang beses na puro* AR *po iyong sinubmit (submit) sa amin.*

Senator-Judge Pangilinan. So, first time *sa iyong* 10 years *na puro* AR *lang at walang* sales invoice *at walang* official receipt.

Mr. Wamil. *Opo, at ganoon po kadaming* AR *kaagad iyong sinubmit (submit).*

Senator-Judge Pangilinan. *At* P125 million *na walang* sales invoice *at walang* official receipt.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Pangilinan. *Doon naman sa usapin ng kung walang* sales invoice *at walang* official receipt, *masasabi mo ba na—halimbawa, iyong sa* medicines, *talagang* medicines *ang ginasta*?

Mr. Wamil. *Kung isinabmit* (submit) *po sana sa amin iyong* official receipt *po* or sales invoice *po, masasabi po sana namin pero* since AR *lang po iyong isinabmit, hindi po namin masasabi* based on the document alone.

Senator-Judge Pangilinan. *Kasi sinasabi nilang, "Tutal naman"*—just to wrap up—*"gamot naman iyan eh, hindi ba? Mabuti nga bumibili ng gamot," masasabi mo ba doon sa* liquidation report *nila na iyong* P122 million worth of medicines *eh talagang* medicines *ang binili*?

Mr. Wamil. *Hindi po,* Your Honor.

Senator-Judge Pangilinan. Okay. No further questions, Mr. President.

The Presiding Officer. Thank you, Senator-Judge Pangilinan.

Next for his interjections would be Senator-Judge Erwin Tulfo. You are recognized, Sir. You may proceed when you are ready. You have two minutes.

QUESTIONS OF SENATOR-JUDGE TULFO (E)

Senator-Judge Tulfo (E). Thank you, Mr. Presiding Officer.

Ginoong Testigo, tama po ba ang pagkarinig ko na sinabi ninyo kanina, under *sa* COA-DBM Joint Circular No. 2015-01, *hindi naman kailangan ilagay ang tunay na mga pangalan ng mga* intel agents or informers *na tumanggap ng* intel *o* confidential funds *sa* OVP *tulad nina Mary Grace Piattos, Chippy McDonald, Mickey Mouse, at iba pa*? Is this correct?

Mr. Wamil. *Ang sinabi ko po*, Your Honor, *ay* silent *po iyong* circular as to that matter *po*.

Senator-Judge Tulfo (E). Silent. So, *pupuwede kung*—when you say—when we say *kasi* "silent," *puwede*.

Mr. Wamil. *Hindi po*, Your Honor, it is neither allowed nor prohibited *po*.

Senator-Judge Tulfo (E). Okay. So, if this is not allowed or prohibited, I mean *bakit nang i-*audit *po ninyo ang* confidential/intelligence fund *po ng* OVP, *hindi ninyo hiningi ang tunay na mga pagkakakilanlan nina Piattos, McDonald, Mickey Mouse, at iba pa*?

Mr. Wamil. *Katulad nga po noong sinabi ko sa aming* previous—*sa aking* previous testimony, *ang* focus *po ng* audit *namin ay* compliance audit. So, *kung ano po iyong* provision *ng* circular, *iyon po iyong ginagawa naming* basis for our audit *po*.

Senator-Judge Tulfo (E). Okay, compliance. When you say "compliance," *ito po ba ay* periodic or random?

Mr. Wamil. *Iyong* compliance audit *po kasi hindi po—wala po siyang* particular period *kasi 'pag sinabing* compliance audit, *ini-*evaluate *po namin iyong* subject matter if it is compliant with certain applicable laws, rules, and regulations.

Senator-Judge Tulfo (E). No, *parang* you are saying every agency *na mayroon pong* intel or confidential funds, do they have to undergo audit periodically or random *lang*? *Dahil marami po tayong ahensiya ng gobyerno na may mga* intelligence/confidential fund *na hindi naman dapat.*

Mr. Wamil. *Ang* audit *po namin ay* based *doon sa* liquidation documents *po na isina-*submit *nila.*

Senator-Judge Tulfo (E). *Oo, pero* is it periodic *ba? Kailangan bawat* agency *na i-*liquidate *niya iyong kaniya—i-*audit *ninyo iyong kaniyang paggastos ng* intel or confidential fund?

Mr. Wamil. Yes *po*, Your Honor. *Iyong kanilang—kailangan—*

Senator-Judge Tulfo (E). So, it is periodic, it is not random?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (E). Okay. *Kung kaduda-duda na po ang* disbursement *ng* OVP, obvious *naman sabi n'yo po, hindi po ba, iyong mga* medicines, *mga pangalan ng tao, bakit hindi pa po ninyo sinampahan ng kaso sa* Ombudsman *ang* OVP?

Mr. Wamil. Well, under our rules *po*, Your Honor, *nagkakaroon—puwede lang namin siyang i-*refer to the Office of the Ombudsman *kapag nagkaroon ng* final order *at hindi po kinomply* (comply) *ni* OVP *iyong* order *po*.

Senator-Judge Tulfo (E). *Bakit, nasaan na po ba iyong* order *ngayon? Ano na po ang* status *nitong mga* findings *ninyo?* 2023, 2024 *pa ito,* 2026 *na po tayo ngayon.*

Mr. Wamil. *Wala po akong* personal knowledge about the status *po noong*—since *hindi na po ako* connected *sa* ICFAO.

Senator-Judge Tulfo (E). Okay, so *dahil hindi ka na* connected *sa* ICFAO, so *wala ka nang pakialam kung ano na ang nangyari sa kaso na hinawakan mo*? Is that correct?

Mr. Wamil. *Hindi naman po sa wala akong pakialam, pero iyong mga ganyang bagay po kasi ay* confidential *na hindi naman ina*-announce *sa buong* COA *po.*

Senator-Judge Tulfo (E). *Ayon.* So, *ibig sabihin hindi mo na alam at hindi mo rin alam kung bakit hindi kinasuhan* or *ni*-refer *sa* Ombudsman *itong* issue *na ito*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (E). Thank you very much, Mr. Presiding Officer.

The Presiding Officer. Thank you, Senator-Judge Erwin Tulfo.

Next would be our distinguished Senate President, Senator Gatchalian. You are recognized, Sir, you may proceed when you are ready. You have two minutes.

QUESTIONS OF SENATE PRESIDENT GATCHALIAN

The Senate President. Thank you, Mr. Presiding Officer.

Mr. Witness, *nakita ko rito mayroong anim na* AOMs *na in*-issue. And *mayroon dito sa anim*, non-submission of documentary evidence of payment. *Ito ba ay na*-fulfill *ba ito* after *nag*-issue *kayo ng* AOM?

Mr. Wamil. Based on *sa mga na*-issue *ko po,* since *ang na*-issue *ko lang po na* AOMs *ay* for the fourth quarter of 2022, first to second quarter of 2022 of the OVP, and first to second quarter 2022 of the OVP, *ang naabutan ko po lang po na may* response *na may kasamang* documentary evidence of payments *ay iyong* fourth quarter of 2022 *po ng* OVP.

The Senate President. Fourth quarter of 2022. *At ano–hindi ba, kasi 'pag nag*-issue *kayo ng* AOM, *ang sagot,* normally, is compliance, *hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

The Senate President. *Iyong na*-comply *nila is* fourth quarter of 2022, for this particular item in non-submission of DEP, documentary evidence of payment.

Mr. Wamil. Yes *po,* Your Honor. Based on my personal knowledge *po kasi iyon lang po iyong naabutan ko.*

The Senate President. *Ano iyong kanilang isinabmit* (submit) *para ma*-fulfill *itong* non-submission of DEP?

Mr. Wamil. *Nag*-submit *po sila ng* acknowledgment receipts *po,* Your Honor.

The Senate President. *Ito iyong mga* acknowledgment receipt *na ipinakita ng* Counsel for the Prosecution.

Mr. Wamil. Yes *po,* Your Honor.

The Senate President. N*oong isinabmit* (submit*) sa inyo itong mga* acknowledgment receipts, *may mga pangalan nga, na sabi ng ating mga* senator, vinalidate (validate) *n'yo ba kung itong mga pangalan na ito ay totoo o hindi*?

Mr. Wamil. *Hindi po,* Your Honor, *kasi hindi po iyan iyong* focus *ng* audit *namin.* Since what—

The Senate President. So, *sa inyong—sige*, go ahead.

Mr. Wamil. Since what we do *po* is compliance audit, so *ang naging* focus *po namin ay iyong* expenses *po na* based on the face of the acknowledgment receipts, as well as *iyong* date *kung kailan binayad,* as well as *iyong* amount *po since bina*-validate *po namin siya* based on the requirements of the Joint Circular 2015-01.

The Senate President. *Bina*-validate *n'yo ba kung iyong pangalan ay totoong tao o hindi*?

Mr. Wamil. *Hindi na po. Kasi hindi po iyon iyong* focus *ng* audit *po namin*, Your Honor.

The Senate President. *Nasabi mo rin kanina sa sagot mo na* "neither allowed or disallowed," *tama*?

Mr. Wamil. "Neither allowed nor prohibited" *po*.

The Senate President. "Or prohibited" *ang paggamit ng* alias.

Mr. Wamil. Yes *po,* Your Honor.

The Senate President. *Sa ibang mga* agencies *na* enforcement agencies, *ibang* government agencies *na gumagamit ng* alias, *pinapayagan ba o hindi*?

Mr. Wamil. *Hindi naman po namin ma*-determine based on the documents alone *kung* alias or not. *Kasi wala naman po silang ina*-attach *na* document *na nagsasabing* alias *po iyong nakalagay doon sa kanilang resibo.*

The Senate President. *Mayroon bang mga* agencies *na gumagamit ng* alias?

Mr. Wamil. *Katulad po ng nasabi ko,* Your Honor, *hindi po namin ma*-determine based on a document alone *kung* alias *ba iyon* or not *po*.

The Senate President. *Lalo na sa* informant agencies, *iyong gumagamit ng* intelligence funds, I would assume *na may mga* cases *na gumagamit sila ng* aliases *dahil nga mga ano ito, mga* informants. *Mayroon ka bang ganiyang na*-experience *na sinabi sa inyo ng* agencies *na hindi nila ma*-reveal *iyong totoong pangalan dahil hindi naman* prohibited, *hindi ba?*

Mr. Wamil. *Opo. Wala pa naman po akong* experience, Your Honor.

The Senate President. *So, lahat ng mga* ARs *na mayroong ganitong* source of information, *totoong pangalan ang isinasabmit* (submit) *nila?*

Mr. Wamil. *Hindi—katulad po noong nasabi ko, wala po kaming* way to determine since *naka*-base *lang po kami* on the face of the document as submitted *po*.

The Senate President. Okay. *Iyong mga—sa ibang mga* agencies *na nagsa*-submit *ng mga ganitong* rewards, *nagbibigay ng* information and rewards–*nakita ko dito, mayroong* rewards for medicine, rewards for various supplies–*ano siya,* cash, or medicine, or in kind *ang ibinibigay*?

Mr. Wamil. Based on those documents *po, since nakalagay,* close and open parenthesis, (medicine), so medicine *po iyong ibinigay.* Then, *iyong isa po* payment of reward, close and open parenthesis, (various goods), so various goods *po iyong ibinigay,* Your Honor.

The Senate President. So, *ang ibig sabihin, may* reward *sila, hindi* cash *ang ibinigay*, medicines *at* various supplies.

Mr. Wamil. Based on the acknowledgment receipts *po*, yes *po,* Your Honor.

The Senate President. And that is allowed?

Mr. Wamil. The joint circular *naman po* is *wala naman po siyang naka*-specify *kung paano nila babayaran iyong* rewards, for as long as *iyong* requirements *po noong* circular *ay* fulfilled *po*.

The Senate President. All right, thank you.

Thank you, Mr. Presiding Officer.

The Presiding Officer. Thank you, Mr. Senate President.

Next for his interjections will be Senator-Judge Joel Villanueva.

You are recognized, Sir. You may proceed when you're ready, and you have two minutes.

QUESTIONS OF SENATOR-JUDGE VILLANUEVA

Senator-Judge Villanueva. Thank you, Mr. President.

Mr. Witness, are you aware of ISSAI 100?

Mr. Wamil. *Uhm...*

Senator-Judge Villanueva. It's International Standards of Supreme Audit Institutions.

Mr. Wamil. I am aware *po* of ISSAI, *pero iyong* specific *po na* "100," *hindi ko po ma-*recall, Your Honor.

Senator-Judge Villanueva. Yes. Member *po iyong Pilipinas. At* they [pound] on the word "professional skepticism" that requires an auditor to question records submitted, but also to fairly consider *iyong* agency's explanations and contrary evidence. Is that correct?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Para lang ho maintindihan natin, aktuwal n'yo po bang sinuri ang mga transaksiyon? Ibig sabihin, isa-isa po ba itong ini-*examine *lahat? Gumagamit ba kayo ng* sampling, *piling transaksiyon o iyong sinusuri, gumagamit ba kayo ng* materiality threshold *sa pagpili at* evaluation *nito?*

Mr. Wamil. *Hindi po,* Your Honor. *Lahat po ng* documents *ay ini-*evaluate *po namin.*

Senator-Judge Villanueva. So, *lahat,* meaning, *gusto kong maintindihan, tinutugma n'yo po ba iyong bawat transaksiyon* from original receipts, accomplishment reports, *at iba pa?*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. And how do you—*hindi ko maintindihan ano*, when you are purchasing an information, *paano ho bibigyan ng* official receipt?

Mr. Wamil. Your Honor, *kapag—katulad nga po noong sinabi ko kanina, kailangan ng* official receipts *kapag binili po mismo* from the supplier.

Senator-Judge Villanueva. So, *ibig sabihin, sa* supplier *lang. Sa tao, hindi kailangan ng resibo?*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Malinaw po iyon.*

Mr. Wamil. *'Pag sinabi pong resibo,* OR *po, pero 'pag* purchase of information, *ina-*allow *po namin iyong* acknowledgment receipt *po.*

Senator-Judge Villanueva. So, you allow acknowledgment receipt *dahil* information *iyong binili. Wala namang industriya na nagbibigay ng resibo* for information that they are selling.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Sa madaling salita po, iyong* findings *po ba ninyo ay batay lamang sa* deficiencies in the documents submitted *o nakukumpirma n'yo rin po na sa pamamagitan po ng inyong* independent verification?

Mr. Wamil. *Ang* audit *po kasi namin ay* document-based. *So, kung ano po iyong nilalaman ng* documents, vis-à-vis *iyong* provisions *ng* joint circular, *iyon po iyong nagiging* basis for our findings *po.*

Senator-Judge Villanueva. So, *hanggang doon lang sa dokumento na ibinigay. Wala na po kayong ibang ginagawa* to go out of your way and do your independent findings.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Ngayon po,* Mr. Wamil, Attorney Wamil, *para malinaw po sa atin, kayo po ba mismo ang nag-*audit *nitong bawat transaksiyon at naghanda ng* initial findings, *o mayroon po kayong* team?

Mr. Wamil. *Ako lang po,* Your Honor.

Senator-Judge Villanueva. *At kayo lang po ang nagre-*review *nito bago maging* final report?

Mr. Wamil. *Hindi po. Mayroon po akong* division chief. *Siya po iyong nag-*review, Your Honor.

Senator-Judge Villanueva. *At doon po sa prosesong iyon, ano-ano ho iyong* material findings, recommendations, and conclusions *na maaaring idinadagdag o inaalis o binabago ng inyong ino*-audit, *at bakit po?*

Mr. Wamil. Actually, *iyong laman po noong na*-issue *nang* AOM, *ikinumpeyr* (compare) *ko po iyon sa aking* draft *at parehas naman po.*

Senator-Judge Villanueva. Sorry, sorry. *Pakiulit po.*

Mr. Wamil. *Iyong inisyu* (issue) *po namin na* AOM *po kasi, ikinumpeyr* (compare) *ko po iyon sa aking* draft *at parehas naman po iyong* substance *noong* AOM.

Senator-Judge Villanueva. Mr. Wamil, from AOM to Notice of Discrepancy, ah, suspension I mean, and then Notice of Disallowance.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Ano po iyong mga nabago doon?*

Mr. Wamil. *Kapag* AOM *po kasi, parang nire*-require *po namin,* based on the Joint Circular—

Senator-Judge Villanueva. Sir, Sir, *ang* question *ko po, ano po iyong nabago? Ibig sabihin* from AOM, *nabago po hindi ba, kasi binanggit n'yo sa kanila, "Ito iyong hinahanap namin. Wala pa rin po."*

Mr. Wamil. Yes, Your Honor.

Senator-Judge Villanueva. *Nag*-issue *na ho kayo sa pangalawang* stage, *nag*-issue *na po kayo ng* Notice of Suspension.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Sa pangatlong* stage, *nag*-issue *na kayo ng* Notice of Disallowance. *Doon sa* stages *po na iyon, marami po bang nagbago? Para ho kasing sinasabi natin dito, hindi pa rin po sila sumunod sa pangatlong pagkakataon, sa ikatlong* stage.

Mr. Wamil. Yes *po*, Your Honor. Actually, *ang na*-issue *ko lang po ay hanggang* Notice of Suspension *pero i*-discuss *ko na lang po din iyong* contents *noong* Notice of Suspension. *Ang una po ay—*

Senator-Judge Villanueva. *Sige po,* from AOM to Notice of Suspension.

Mr. Wamil. *Sige po.*

The Presiding Officer. Wind up—

Senator-Judge Villanueva. I'm winding up, Mr. President. It is the same question that I am asking because we don't want to talk about the Notice of Disallowance. From AOM to Notice of Suspension.

Mr. Wamil. *Okay po*, Your Honor.

Since *noong nag*-issue *po kami ng* AOM, *wala pa silang* documentary evidence of payments. So, *isinabmit* (submit) *lang po nila iyong* documentary evidence of payments *sa* ICFAO upon receipt *na nila noong kanilang* AOM. And then *doon po sa aming* Notice of Suspension, upon evaluation of their responses *doon sa aming* AOM *at kasama na rin po doon iyong* documentary evidence of payments. So, *doon na po namin nakita iyong mga* payment of rewards *na* cash, medicines, and in various goods. *Tapos nakita ho din namin iyong mga* purchases *nila na walang* official receipts or sales invoice *na* supporting document. And then *iyong mga* date *po noong* payment *noong kanilang* acknowledgment receipts *ay naka*-date *po ng* December 2023 *at iyong iba po ay walang* date.

And then, Your Honor, may I be allowed *po* to refer to the NS for the—

The Presiding Officer. Witness may do so....

Senator-Judge Villanueva. Thank you, Mr. Presiding Officer. This is very important because

it shows that the agency were given chances, three stages, *para mag*-submit *ng hinihingi po ng ating* COA.

The Presiding Officer. Kindly wind up, Senator-Judge Villanueva.

Senator-Judge Villanueva. Yes, this is the last question, Mr. Presiding Officer. Thank you.

Mr. Wamil. *Iyon po,* Your Honor, *doon po sa* NS *po namin, nagkaroon din po kami ng* findings *na mas malaki iyong* amount *noong kanilang* expenditure based on the acknowledgment receipts, compared to the accomplishment report ng 150—

Senator-Judge Villanueva. Which was not present in the AOM?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Villanueva. Thank you.

Salamat po, Mr. President.

The Presiding Officer. Thank you, Senator-Judge Villanueva.

Senator-Judge Risa Hontiveros is recognized. You may proceed, Ma'am, when you are ready. You have two minutes.

QUESTIONS OF SENATOR-JUDGE HONTIVEROS

Senator-Judge Hontiveros. *Salamat po*, Mr. Presiding Officer.

Mr. Witness, *para klaro po sa mga nanonood, kapag pinag-uusapan po iyong* confidential and intelligence funds, *tsine*-check *pa rin po ng* COA *kung paano ginastos iyong pera, tama po ba*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. Okay. So, *ibig sabihin, kahit* confidential *ang tawag sa* confidential funds, *kailangang busisiin pa rin iyong pinagkagastusan, tama po*?

Mr. Wamil. Yes *po*, Your Honor, *kasi* public funds *po siya.*

Senator-Judge Hontiveros. *Kasi* public funds. Okay. *Ngayon, iyong mga resibo na hinihingi ninyo sa* COA, again, *para sa mga nanonood, para saan ba talaga iyang mga resibong iyan*?

Mr. Wamil. *Kailangan po kasi naming malaman kung talagang bumili po sila noong kanilang mga binili,* Your Honor.

Senator-Judge Hontiveros. Okay. *Kailangan malaman ninyo kung talagang binili...*

Mr. Wamil. Yes *po.*

Senator-Jndge Hontiveros. *iyong sinabing ibinili.*

Mr. Wamil. *At doon—*

Senator-Judge Hontiveros. *At*?

Mr. Wamil. *At doon lang po namin makikita iyon sa* official receipt or sales invoice *po.*

Senator-Judge Hontiveros. Okay, OR *o kaya* sales invoice. *At hindi lamang sa mga* AR?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. Okay. Unless *nga para doon sa pagbili o pagbabayad ng* information?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. So *importante talaga na makapagsumite ng mga dokumento at resibo ng mga diumanong pinagkagastusan*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. Okay. *Sa kaso po ba ng OVP at ng DepEd, nakapagbigay po ba sila ng mga kumpletong dokumento at resibo na hinihingi ng* COA?

Mr. Wamil. *Ang* period *lang po na—kasi pagkakaalam ko—na mayroong mga* documentary evidence of payments based on my stay *sa* ICFAO *ay iyong* fourth quarter of 2022. *At* based *po doon sa kanilang* documentary evidence of payments for that period, *wala po silang sinabmit* (submit) *na* official receipt or sales invoice, *tanging mga* acknowledgment receipts *lang po.*

Senator-Judge Hontiveros. Okay. So *iyong mga* supporting documents *na* required, *ni hindi ko po puwedeng tanungin kung kaagad nilang naibigay dahil hindi po naibigay iyong ibang* supporting documents?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. *Ni isa po* within any time period after *na dapat nilang sumitihin iyan*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Hontiveros. Okay. So, *ni hindi ko rin kailangang tanungin kung kumpleto ba ang ibinigay, dahil hindi ba kumpleto ang binigay nilang mga dokumento at resibo*?

Mr. Wamil. *Puwedeng paulit po ng tanong*?

Senator-Judge Hontiveros. *Kumpleto ba o hindi kumpleto iyong ibinigay nilang mga dokumento at resibo*?

Mr. Wamil. *Hindi po kumpleto*, Your Honor.

Senator-Judge Hontiveros. *Hindi kumpleto.* Now, according to the joint circular, *kailangan ng* evidence of success for rewards payouts. So, *itong tinatawag na* evidence of success for rewards payments, *naibigay po ba ito ng* OVP?

Mr. Wamil. *Hindi po,* Your Honor.

Senator-Judge Hontiveros. *Naibigay po ba ito ng DepEd?*

Mr. Wamil. *Katulad din po ng sinabi ko, iyong sa OVP lang po iyong may* DEPs *na naabutan ko.*

Senator-Judge Hontiveros. All right. *Pero hindi po naibigay ng OVP iyong* evidence of success for reward payments?

Mr. Wamil. *Opo. Pero i-*clarify *ko lang din po*, since *ako po iyong nag-*initially evaluate *noong* first and second quarter ng DepEd, based *po doon sa aking mga na-*evaluate *na* documents, *wala din po silang sinabmit* (submit) *na* documentary evidence of payment—documentary evidence of success of the surveillance activities or information gathering activities *po.*

Senator-Judge Hontiveros. Okay. *At sa simpleng salita, bakit importante itong* evidence of success *sa* rewards payments?

Mr. Wamil. *Diyan po kasi malalaman kung* valid *ba iyong naging* payment *nila noong* rewards *po.*

Senator-Judge Hontiveros. So, *kasi dito sa* acknowledgment receipt, *makikita natin, marami-rami po ito, 'no? Eh, nakalagay, nakapag-*claim *sila ng* rewards. So, *huling tanong ko sa inyo,* Mr. Witness, *sa* round *na ito, ibig sabihin sa itong* evidence of success for rewards payments, *patunay na meron tayong napala, merong napala ang gobyerno sa mga operasyong iyan*?

Mr. Wamil. Yes *po,* Your Honor, *kaya po namin nire-*require *na i-*submit *po iyon.*

Senator-Judge Hontiveros. All right. *Salamat,* Mr. Witness.

Salamat po, Mr. Presiding Officer.

The Presiding Officer. Thank you, Senator-Judge Hontiveros.

Before recognizing the Honorable Padilla—yes, Senator Lacson, after Senator Sotto, I believe.

The Chair would like to inform the Counsels for the parties that you may take your seats unless a question is thrown at you by a senator-judge, so that you can relax. It goes for both parties.

Mr. Poa. Thank you, Your Honor.

Ms. Kapunan. Thank you, Your Honor.

QUESTIONS OF SENATOR-JUDGE PADILLA

The Presiding Officer. Next to interpellate, Senator-Judge Padilla.

You may proceed when you're ready, Sir. You have two minutes.

Senator-Judge Padilla. *Maraming salamat po, Ginoong Tagapamahalang Hukom.*

Mayroon lang po akong mga tanong. Maiksi lang po ito. Saan po kayo ipinanganak?

Mr. Wamil. *Sa Nueva Ecija po,* Your Honor.

Senator-Judge Padilla. *Nueva Ecija, opo. Saan po kayo nakatira ngayon?*

Mr. Wamil. *Sa Manila po.*

Senator-Judge Padilla. *Manila. Saan po kayo nag-aral?*

Mr. Wamil. Central Luzon State University *po noong* accountancy, and then Arellano University *ng Juris Doctor po.*

Senator-Judge Padilla. Okay. *Saan po kayo nakaikot na sa bansa natin? Nakaikot na po ba kayo ng Mindanao, sa Bicol?*

Mr. Wamil. *Marami na po akong naikutan. Hindi ko na po maalala lahat,* Your Honor.

Senator-Judge Padilla. *Opo. Kayo po ba ay nakarating na sa* BARMM?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Padilla. *Opo. Saan po sa* BARMM? *Sa Sulu? Sa Basilan? Maguindanao? Hindi n'yo po matandaan?*

Mauubos po ang oras ko.

Mr. Wamil. *Hindi ko po matandaan,* Your Honor, *kung saan.*

Senator-Judge Padilla. *Bicol po. Nakaikot na po kayo sa Bicol?*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Padilla. *Saan po sa Bicol? Sa Camarines Norte?*

Mr. Wamil. *Sa Camarines Sur po.*

Senator-Judge Padilla. *Sur. Sa Norte, hindi pa po?*

Mr. Wamil. *Hindi ko po maalala kung nakapunta na po.*

Senator-Judge Padilla. *Nakaikot na po kayo sa mga bundok?*

Mr. Wamil. *Saan po,* Your Honor?

Senator-Judge Padilla. *Mga bundok.*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Padilla. *Nakita n'yo na po ba ang pangangailangan ng mga tao sa malayong lugar, katulad ng gamot, katulad po ng pagkain?*

Mr. Wamil. *Wala naman po akong na-*observe, Your Honor.

Senator-Judge Padilla. *Ayun. Hindi po kayo* exposed. Exposed *po ba kayo sa* threat *ng* terrorism *sa bansa natin? Nabalitaan n'yo po ba ang* ISIS, *ang* NPA, *ang* Abu Sayyaf? Exposed *po ba kayo doon sa mga balita?*

Mr. Wamil. *Sa* news *po, may mga nabalitaan po ako,* Your Honor.

Senator-Judge Padilla. *Sa* news, o*po. Alam n'yo po ba na kung gaano na kagrabe ang* terrorism?

Mr. Wamil. *Wala po akong* threshold, Your Honor, to determine that.

Senator-Judge Padilla. *Ah, wala po. Pero kayo po ang humahawak ng imbestigasyon patungkol sa* confidential fund, *tama po ba?*

Mr. Wamil. *Hindi po siya imbestigasyon;* evaluation *po.*

Senator-Judge Padilla. Evaluation. *Naku! Tamang-tama. Ibig pong sabihin, kahapon po, sinabi ninyo na gumawa lang kayo ng* preliminary investigation. *Tama po ba?* Preliminary inquiry.

Mr. Wamil. *Hindi po.* Part *po siya ng* process *namin na mag-*issue *po kami ng* AOM.

Senator-Judge Padilla. *Opo. So ibig pong sabihin, kahapon kasi narinig ko, parang iyong ginawa ninyo,* preliminary *lang.*

Mr. Wamil. *Iyong* AOM *po,* preliminary *lang.*

Senator-Judge Padilla. *Opo. Hindi po iyon konklusyon*?

Mr. Wamil. *Kung ang tinutukoy n'yo po ay iyong—mayroon po kasing* provision as to the joint circular, so *tinatawag na prima facie* deficiency.

Senator-Judge Padilla. *Pakisagot na lang po kung konklusyon ba po iyon.* Final, final?

Mr. Wamil. *Hindi po, kasi* we require them—based on the AOM *po.*

Senator-Judge Padilla. So, *hindi po* final. *Kaunti lang po ang oras ko. Hindi po* final?

Mr. Wamil. *Sa* AOM *po, iyong* AOM *po, hindi pa* final.

Senator-Judge Padilla. *Hindi po* final. *Opo. Kayo po ba ay naniniwala na ang mga* confidential agent *ay dapat magpakilala? Sabihin ang kanilang mga totoong pangalan?*

Mr. Wamil. *Wala pong* provision as to that *po sa* joint circular, Your Honor.

Senator-Judge Padilla. *Opo. Kayo po mismo, palagay n'yo po, sa* personal *po ninyong pagkakaintindi, ang mga* confidential agents, *dapat po bang magpakilala?*

Mr. Wamil. Since that calls for an opinion, *hindi po ako* authorized to express that, Your Honor.

Senator-Judge Padilla. *Ano po'ng depinisyon n'yo ng* confidential?

Mr. Wamil. Based on the joint circular *po, ang* confidential expenses *ay iyong—*

Senator-Judge Padilla. *Hindi po* expenses, confidential *lang po. Bilang kayo po ay abogado, ano pong pagkakaintindi n'yo sa* confidential?

Mr. Wamil. Classified *po,* Your Honor.

Senator-Judge Padilla. Okay.

Boss, sa next *na lang po akong* round.

Salamat po.

The Presiding Officer. Thank you, Senator-Judge Padilla. You may avail of the second round.

QUESTIONS OF SENATOR-JUDGE MARCOS

The Presiding Officer. Next would be Senator-Judge Marcos. You are recognized, Ma'am. You may proceed when you're ready. You have two minutes.

Senator-Judge Marcos. Thank you very much, Presiding Judge.

Okay. *Kanina sinabi mo na hindi ka umabot doon sa* Notice of Disallowance *pero andoon pa rin sa* ICFAO *noong na*-release *iyong* Notice of Suspension, *hindi ba?*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Marcos. Okay. So, *doon sa* Notice of Suspension, *katulad ng* disallowance, *na sabi mo kahit wala ka na roon*, you were made aware *kasi nabalitaan mo. Ipinagbawal ba ng* COA *iyong mga* confidential expenses *dahil peke o* fictitious, *gawa-gawa lang iyong mga* ARs?

Mr. Wamil. *Ano pong* notice *iyong tinutukoy n'yo po,* Your Honor?

Senator-Judge Marcos. *Doon sa mga* ARs *ng* OVP, *mayroon bang sinabi na gawa-gawa lang, hindi tunay, peke?*

Mr. Wamil. *Dahil hindi po iyan iyong* focus *ng* audit *namin, wala po kaming* basis *para magkaroon ng* findings *po doon sa mga sinasabi ninyo.*

Senator-Judge Marcos. So, *ang sagot,* no. *Walang sinasabi na* fictitious *iyong* AR. *At doon sa* AOM, *pati sa* suspension, *ganoon na rin sa* ND, *sinabi ba ng* COA *na iyong* AR and documentary evidence of payments, *iyong* DEP *ay peke, palsipikado, huwad?*

Mr. Wamil. Since *hindi po iyan iyong* focus *ng* audit *po namin, wala po kaming* findings about that, Your Honor.

Senator-Judge Marcos. *Sinabi ba doon na palsipikado iyong* DEP *at saka iyong* AR? *Na* it was forged, *kumbaga*?

Mr. Wamil. *Wala pong ganoong* findings, Your Honor.

Senator-Judge Marcos. *Wala rin, hindi ba? At doon sa mga pangalan ng mga* recipient *ng* award, *tama ba ako sa pagkaintindi na hindi rin sinita ng* COA *iyong mga kakaibang pangalan tulad ng Mary Grace Piattos, Andy Lim, et cetera. Ang sinabi at binanggit talaga ng* COA *ay iyong mga datos na hindi tumutugma. Tama ba?*

Mr. Wamil. Since what we did is compliance audit *po at wala namang* provision *iyong* circular as to the use of aliases, yes *po, wala po kaming* findings about that.

Senator-Judge Marcos. *Kasi sabi mo nga,* neither allowed nor prohibited. *Tama po.* So, *doon sa* AOM *at sa* Notice of Suspension, the names of these reward recipients were never raised by COA, *hindi ba?*

Mr. Wamil. Yes *po.*

Senator-Judge Marcos. *Tama. Dahil nangyayari talaga na kakaibang pangalan ang ibinibigay kapag* confidential or intelligence fund.

Kaya isa pang tanong ko, doon sa Notice of Suspension, *pati na rin sa* ND, *ang pagkaintindi natin,* final *ba ito o hindi?*

Mr. Wamil. *Kapag sinabi po kasing* Notice of Disallowance under the joint circular, *mayroon na pong* obligation to restitute *agad.*

Senator-Judge Marcos. *Tama,* final *siya sa* COA. *Pero kahit ang desisyon ng* COA *pwedeng dalhin sa* Supreme Court *para maging pinal na pinal. Hindi po ba?*

Mr. Wamil. *I*-clarify *ko lang po. Kapag dumating na po kasi sa* Supreme Court, *ang tanging* ground *na lang po diyan ay* grave abuse of discretion amounting to lack or excess of jurisdiction. So, *wala na pong kinalaman po iyong* factual matters.

Senator-Judge Marcos. *Ganoon nga. Talaga namang* matters of fact *hindi naman niri*-raise *sa* Supreme Court. *Tama ka doon. Pero hindi pinal. Puwedeng dalhin sa Korte Suprema.* At no point are these final.

Mr. Wamil. *I*-clarify *ko lang po. Iyong desisyon po ng* COA to restitute *ay hindi po apektado noong pag*-file *sa* Supreme Court. So, *kahit mag*-file *po sila ng* petition for *certiorari sa* Supreme Court, *kailangan na po nilang ibalik kaagad kasi iyong* pendency *po noong* petition for *certiorari, hindi po niya nai*-stay *iyong* obligation to restitute.

Senator-Judge Marcos. *Naintindihan natin iyon. Pero hindi pa tapos ang kaso, puwede pang dalhin sa Korte Suprema, hindi po ba?*

At saka doon sa Notice of Suspension, *balikan ko lang,* was there a finding *na ginamit sa pansarili iyong mga* confidential funds *ng* OVP?

Mr. Wamil. That is a presumption *po* under joint circular.

Senator-Judge Marcos. Misappropriated *ba iyon?*

The Presiding Officer. Kindly wrap up, Senator-Judge Marcos.

Mr. Wamil. That is a presumption *po. Hindi po kailangang* directly *sabihin kasi nagkaroon po ng* presumption.

Senator-Judge Marcos. *Pero hindi sinabi. Sa madaling sabi, wala talaga.*

Mr. Wamil. *Pero dahil* presumption *po siya, hindi po siya kailangang sabihin,* Your Honor.

Senator-Judge Marcos. *Naintindihan ko, pero wala doon.* Is there a COA finding *na ninakaw ang* confidential funds *doon sa* various AOMs and notice? *Mayroon bang sinasabi doon na ninakaw,* it was stolen?

Mr. Wamil. There is a *prima facie* evidence *na nagamit po siya* for personal use or benefit under the joint circular.

Senator-Judge Marcos. *Kaya nga.*

The Presiding Officer. Kindly wrap up, Senator-Judge Marcos. You can avail of round two.

Senator-Judge Marcos. Yes, I am done, but I have questions *kung may* second round.

The Presiding Officer. There will be a round two, and I will register you, Senator-Judge Marcos. Thank you.

QUESTIONS OF SENATOR-JUDGE EJERCITO

The Presiding Officer. Senator-Judge Ejercito is recognized. You may proceed Sir, when you're ready. You have two minutes.

Senator-Judge Ejercito. Yes. Thank you, Mr. Presiding Officer.

Siguro dagdagan ko na lang din noon, tutal tinatanong na rin iyong tungkol doon sa mga paggamit noong mga alias *ng ating mga* Senator-Judges. *Dahil alam naman natin na kinakailangan din na lehitimong—may pangangailangan na protektahan dahil nga* confidential *itong mga* information. *Sa ilalim noong* Joint Circular No. 2015-01, *paano dapat maprotektahan ang pagkakakilanlan ng mga* confidential informant?

Mr. Wamil. *Wala pong* provision as to that, Your Honor, *kasi wala po namang* requirement *iyong* circular as to the—*puwedeng paulit po ng tanong?* Sorry.

Senator-Judge Ejercito. Well, *iyong ano—hindi kasi parang alam naman natin, ano, lalo na sa mga* intelligence *at saka iyong mga* activities *na* confi, *ginagamit iyong mga* alias, ano, *nabanggit n'yo rin kanina. Hindi ba pwedeng gamitin na lang, halimbawa,* John Does, Jane Does, *o* Juan dela Cruz, *kasi alam naman natin na ano ito, pinambibili at bilang* reward for information *na siyempre pinoproteksiyunan din natin iyong mga pinoproteksiyunan ng mga* agencies *iyong* identity *ng mga* informants.

Mr. Wamil. *Ang masasabi ko lang po,* Your Honor, *wala naman pong* provision as to the joint circular *sa* use *noong* aliases *kasi* silent *po iyong* joint circular.

Senator-Judge Ejercito. So, *tanggap iyon. Halimbawa, nakita ninyong medyo parang iyong mga pangalan ay mukhang alias lang ay tinatanggap dahil pang-*intelligence gathering?

Mr. Wamil. We base *lang po doon sa* document submitted to us. *So kung wala pong* naka-indicate *doon sa* document submitted to us *na* alias *po iyon, hindi po namin malalalaman,* Your Honor.

Senator-Judge Ejercito. *Tapos mayroon ding ano, dapat may* coordination *paggamit ng* intelligence or confidential fund. *May* coordination with law enforcement agencies, *tama po ba*?

Mr. Wamil. Yes *po*, based on the joint circular po, Your Honor.

Senator-Judge Ejercito. So, *doon po tanong ko lang po, mayroon po bang o may nakita po ba kayong naganap na* coordination with the agencies, of course, *iyong* PNP, AFP, PDEA at *iba pa*, NBI *na ginawa ang, halimbawa*, OVP in this case *sa kanilang paggamit ng* confidential funds *para sa sinasabi nilang* confidential programs?

Mr. Wamil. Based on the documents submitted *po sa* ICFAO, *wala po,* Your Honor.

Senator-Judge Ejercito. *Dahil sinasabi ng* joint circular, *kung hindi ako nagkakamali, na kailangan may* proper coordination *ang paggamit ng* confidential funds with these law enforcement agencies.

Mr. Wamil. Yes po, based on the joint circular, Your Honor.

Senator-Judge Ejercito. *Isa ba ito sa mga* findings *ng* COA *sa* AOM *o sa* Audit Observation Memo or Notice of Suspension or Notice of Disallowance *na inilabas laban sa* OVP, *iyong walang* coordination?

Mr. Wamil. *Wala po kaming naging* findings about *diyan*, Your Honor.

Senator-Judge Ejercito. Last, Mr. Presiding Officer. *Doon sa* course *ng inyong* audit, Attorney Wamil, *na* did you see any evidence *o may ebidensya ba kayo na si* Vice President personally *ang tumanggap, ang nakakuha o nagbenepisyo doon sa* confidential intelligence fund?

Mr. Wamil. Based on the documents *po, wala po*, Your Honor. *Wala po akong* personal knowledge about that *po*.

Senator-Judge Ejercito. So, *para sa* record, for the record, just last point, Mr. Presiding Officer, *sa pagkakaroon o kawalan ng ebidensyang nagpakita ng personal na pagtanggap, nakinabang ba ang isang opisyal ng pamahalaan sa pondong bayan ay sapat na o upang matukoy kung may umiiral na pananagutang administratibo, sibil o kriminal?*

Mr. Wamil. Under the joint circular po kasi, since si head of the agency *po iyong may* responsibility to oversee *kung paano gamitin iyong* confidential fund and to ensure *iyong* compliance *nila doon sa* joint circular, then accountable person *din po si* head of the agency, Your Honor.

Senator-Judge Ejercito. So, last question, Mr. Presiding—

The Presiding Officer. Kindly wind up.

Senator-Judge Ejercito. *Upang maging malinaw ang inyong testimonya nang sabihin ninyong wala kayong nakitang ebidensya na ang Pangalawang Pangulo mismo ang tumanggap, nagpanatili o nakinabang sa* confidential intelligence, *inilahad lamang ba ninyo ang inyong* audit findings at *hindi kayo nagbibigay ng* legal *na kongklusyon* (conclusion) *hinggil sa pagkakaroon ng kawalan ng pananagutan?* Is it based on your audit findings or *ano lang*, legal conclusion *hinggil sa pagkakaroon ng* liability?

Mr. Wamil. Based *po* sa audit findings, Your Honor, *kasi inilalagay po namin iyong* persons accountable *doon sa aming ini-*issue *po*.

Senator-Judge Ejercito. Thank you, Mr. Presiding Officer.

The Presiding Officer. Thank you, Senator-Judge JV.

QUESTIONS OF THE PRESIDING OFFICER

The Presiding Officer. Before recognizing Senator-Judge Sotto, Attorney Wamil, just on the point of Senator-Judge Marcos, to clarify, the decision of COA with respect to any appeal is final, is executory but not final even if it is appealed before the Supreme Court, correct?

Mr. Wamil. With respect to the obligation to restitute *po*, *kahit magkaroon ng* pendency *ng* petition for certiorari—

The Presiding Officer. Attorney Wamil, listen to the question, please.

Mr. Wamil. Okay *po*, Your Honor.

The Presiding Officer. Unless a TRO is issued by the Supreme Court, it is executory, but the decision is not yet final. Would that be correct?

Mr. Wamil. *Iyong* decision *po*, final *na*, Your Honor *kasi...*

The Presiding Officer. *In*-appeal *nga sa* Supreme Court, *paano magiging* final, *ikaw naman.*

Mr. Wamil. Executory *na po*, Your Honor, *iyong–*

The Presiding Officer. A decision of the COA appealed to the Supreme Court is executory unless a TRO is issued but is not yet final.

Mr. Wamil. Yes *po*, Your Honor.

The Presiding Officer. That is a correct statement?

Mr. Wamil. *Opo.*

The Presiding Officer. Thank you.

QUESTIONS OF SENATOR-JUDGE SOTTO

The Presiding Officer. Senator-Judge Sotto, you are recognized, Sir. You may proceed when you are ready. You have two minutes.

Senator-Judge Sotto. Thank you, Mr. President, Mr. Presiding Officer.

Mr. Witness, in your testimony, August 3, upon direct examination by the Prosecution Counsel, you were presented representative samples of selected forms, the questioned 845 acknowledgment receipts, if I remember it right. Correct *ba iyon*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Sotto. All right. *Sinabi ninyo na kayo ay gumawa ng* observations *doon sa mga* acknowledgment receipts *na ito, kung saan ilan dito ay pinaggagamitan ng* confidential funds *ay hindi naaayon sa* Joint Circular 2015-01. *Ngunit may mga* acknowledgment receipts, according to how I recall it, *na mayroon—wala naman kayong* observations, *ano*?

Mr. Wamil. Yes *po*.

Senator-Judge Sotto. *Sapagkat ang pinaggamitan ng pondo ay naaayon sa nasabing* circular. *Tama ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Sotto. All right. *Halimbawa, iyong* acknowledgment receipt *ni* Mary Grace Ensaymada—I mean, Mary Grace Piattos *na* P70,000 for medicine, *walang* support *na—walang* supporting documents *kaya gumawa kayo ng* observations.

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Sotto. *Tapos iyong doon naman kay*—acknowledgment receipt *ni* Janice Marie Revilla, P70,000, *at* Patty Ting *na* P150,000, *wala kayong* observations *dahil ang pondo ay ginamit sa* purchase of information *na pinayagan o* allowed *ng nasabing* circular. *Tama ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Sotto. That is the way I recall it. All right. Okay.

Now, *ito ngayon ang tanong ko*. Out of these 845 acknowledgment receipts *na pinag-uusapan sa kasong ito, ilan ang nagawan ninyo ng* observations *dahilan sa kawalan ng* supporting documents?

Mr. Wamil. *Hindi ko na po matiyak kung ilan iyong* exact number *po,* Your Honor.

Senator-Judge Sotto. *Ilan ang*—Well, then, my next question will not be answered because *ang tatanong ko ilan iyong walang* observations.

Mr. Wamil. *Puwede ba po mag*-refer *sa—Puwede po akong mag*-refer *sa* tabulation *po,* Your Honor?

Senator-Judge Sotto. Please.

The Presiding Officer. You can refer to your tabulation table that was earlier marked.

Assisting Counsel, can you show him the previously marked evidence pertaining to his tabulation or summary?

Assisting Counsel for the Respondent may also approach, should he so desire.

Mr. Wamil. Your Honor, I'll have to count *po* since *wala pong* summary *dito.*

Senator-Judge Sotto. What do you mean? You have to count the 845?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Sotto. *Wala kang* percentage *man lang*?

Mr. Wamil. Since personal notes *ko lang po ito,* Your Honor, *at ano*, raw tabulation *lang po siya.*

Senator-Judge Sotto. So, you would not have a—*gaano katagal ang aabutin niyan kung bibilangin mo*? *Kasi* my next question actually would be *magkano ang* total *noong mayroon kayong* observations *at magkano iyong wala*?

The Presiding Officer. If the Chair may assist.

Attorney Wamil, look at your Notice of Suspension. *Iyong may* observation *ka,* I presume, pertains to those rewards, payment of goods and medicines that you made observations to and suggested to be suspended, so I presume it pertains to those ARs.

Mr. Wamil. Yes *po,* Your Honor, *pero* amount *lang po kasi iyong naka*-indicate *po doon.*

The Presiding Officer. And the total is—

Senator-Judge Sotto. *Sa* 845, Mr. Presiding Officer, *ilan ang* total? *Magkano? Magkano iyong* total *sa* 845?

Mr. Wamil. May I be allowed *po* to peruse *po iyong* Notice of Suspension?

The Presiding Officer. You may refer to it.

Senator-Judge Sotto. *Papayag na kasi ako sa* ballpark figure *basta't bigyan mo lang ako ng kasagutan. Anong* total *noong* 845? *Ano iyon?* One hundred twenty-five million?

The Presiding Officer. Out of the P125 million, *ilan po*?

Ms. Kapunan. Your Honor, please.

The Presiding Officer. Let's wait for the witness, Counsel, to answer. He's referring to your marked exhibit, the Notice of Suspension.

I believe it's on the first page, Attorney Wamil.

Mr. Wamil. *Sa* first page *po,* with respect to the payment of rewards *po*, P59,787,000 *po,* Your Honor. With other purchases *naman po, umabot po siya ng* around P15 million, Your Honor.

Senator-Judge Sotto. So, *ilan iyong walang* observations? *Wala kayong* observations?

Mr. Wamil. *Bale ang* total *po noong may* observation *namin ay* around P75 million *po,* Your Honor.

Senator-Judge Sotto. Seventy-five million *sa may* observation. So, around P50 *ang mga walang* observations. *Ganoon ba*?

Mr. Wamil. Yes, *po,* Your Honor.

Senator-Judge Sotto. And—all right. So that is for the P125.

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Sotto. I don't have any time anymore, so it is okay. Thank you.

QUESTIONS OF SENATOR-JUDGE LACSON

The Presiding Officer. Thank you, Senator-Judge Sotto.

Senator-Judge Lacson may proceed with his interjections when he's ready. You have two minutes, Sir.

Senator-Judge Lacson. Thank you, Mr. Presiding Officer.

Good morning, Attorney Wamil.

Mr. Wamil. Good morning *po,* Your Honor.

Senator-Judge Lacson. Kindly refresh my memory, *'no? Kasi ang pagkaalam ko, sa paggamit ng* intelligence *saka* confidential fund, *hindi lamang sa pinapayagan o hindi ipinagbabawal ang paggamit ng* alias *kundi* necessity, for practical reasons, *hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Lacson. And *ida*-divulge *lang iyong totoong tao na nasa likod ng mga* aliases *kapag* declassified *na o tapos na iyong tinatawag na* confidential or intelligence operations. *Tama, hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Lacson. So, *ang tanong ko, mayroon ba kayong—wala ba kayong* efforts *na alamin kung sino iyong mga nasa likod ng mga* aliases *na isinabmit* (submit) *sa inyo*?

Mr. Wamil. *Since* document-based *lang po kami,* Your Honor, *hindi na po. Wala na po kami*ng—

Senator-Judge Lacson. *Iyan ang susunod kong tanong, ano? Bakit* paper audit *lang kayo, wala kayong* physical? *Parang bitin iyong inyong pagsasagawa ng* audit. *Kasi paano ninyo malalaman kung* legitimate *iyong pumirma doon sa* acknowledgment receipts *kung hindi ninyo inaalam kung mayroon bang totoong tao na nasa likod noong mga* aliases *na iyon*?

Mr. Wamil. *Opo. Since* what we do *po* in ICFAO *po* is compliance audit *lang po,* Your Honor. So, *kung ano lang po talaga iyong* provisions *na nasasaad doon sa* Joint Circular, *iyon na lang po talaga iyong ginagawa namin,* Your Honor.

Senator-Judge Lacson. That brings me to my next point. *Baka puwedeng irekomenda mo na i*-amend *ninyo iyong inyong* JMC, *kasi parang bitin.* In fairness to the concerned offices or persons *na ino*-audit, *dapat kumpleto iyong* due process, *hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Lacson. *Kasi kung* paper *lang, magre*-rely *lang kayo sa mga* submission, *hindi ninyo inaalam,* you don't go farther than that, *hindi ba*? Anyway, *wala ka naman doon sa—hindi ka naman* Deputy Commissioner *pa o* Associate Commissioner. So, *siguro, i*-recommend *mo na lang na i*-amend *iyong inyong* JMC.

So, my next question is: what would you consider as evidence of success of a particular surveillance operation and/or intelligence information gathering activity? *Ano iyong* evidence of success?

Mr. Wamil. Actually, *walang* specific *na* documents *iyong sinasabi ng* Joint Circular, *pero nagbe*-base *po kami doon sa mismong* wording *po na dapat mayroong* causal link between the successful intelligence or surveillance activities *vis-a-vis iyong* information given by the informer.

Senator-Judge Lacson. Okay. Would an after-surveillance report or after intelligence report *ng* particular *na* agent, would it suffice *para i*-consider *ninyong* evidence of success? I'm not

referring to the entire operation, *ha. Kasi kapag nagsagawa ng* surveillance, *nagsasagawa ng* after surveillance report, whether negative or positive. Would you consider that as evidence of success?

Mr. Wamil. *Katulad po nang sinabi ko, tinitingnan po namin iyong* causal link, *kung may* causal link between the success and the information given by the—

Senator-Judge Lacson. Yes. *Iyon ang problema, kasi bitin nga iyong inyong* audit. So, I would reiterate, *i*-recommend *mo na i*-amend *ninyo iyong inyong* circular. Thank you.

QUESTIONS OF THE PRESIDING OFFICER

The Presiding Officer. Thank you, Senator-Judge Lacson.

Before proceeding to round two, Chair would like to make some interjections.

Attorney Wamil, you read the Notice of Suspension earlier, and you gave what amount again?

Can you kindly give him a copy, Counsel for the Prosecutors?

Mr. Wamil. *Sa* payment of rewards *po, iyong* total is P59,787,000 *po*.

The Presiding Officer. You are referring to Page 1 of the December 13 Notice of Suspension that you prepared?

Mr. Wamil. Yes *po*, Your Honor.

The Presiding Officer. Can you total it again for me, please, Sir?

Mr. Wamil. The payment of rewards *po*.

The Presiding Officer. I totaled it, and your total is wrong. Kindly total the figures that you wrote there.

Mr. Wamil. Yes, Sir, it was a typo error *po,* P69,787,000 *po*.

The Presiding Officer. *Ang dami namang nagkamaling numero doon.* From P59,787,000, *ang tamang* total is P69,837,000.

Mr. Wamil. Yes *po*, Your Honor.

The Presiding Officer. But the figure you mentioned earlier was what was written here. How did you know that it was wrong, a typo, and now you are giving us the correct figures?

Mr. Wamil. *Kasi iyong* P10 million *po*, Your Honor, *hindi na*-add *doon sa* total amount, P10 million *po noong* reward payment.

The Presiding Officer. *Pangalawa po, iyong* subsequent issuances, *binabanggit po* P69 million *na, pero iyong detalye hindi na po* P10.5 million, P10 million *na. Ano ba talaga*?

Mr. Wamil. Can you repeat your question *po*, Your Honor? Sorry.

The Presiding Officer. *Nakalagay po diyan* P10.5 million—P10.05 million, *hindi po ba*? *Iyong* rewards, *iyong* Reward Payment?

Mr. Wamil. Yes *po.*

The Presiding Officer. *Iyong* subsequent documents issued by COA already referred to it as only P10 million. *Anong pagkakaiba iyon*?

Mr. Wamil. What subsequent document *po*, Your Honor, *iyong tinutukoy ninyo*?

The Presiding Officer. I am referring to the Notice of Disallowance later on and the documents mentioned also in subsequent articles, in subsequent documents.

Mr. Wamil. *Wala na po akong* personal knowledge about the Notice of Disallowance *po*, Your Honor.

The Presiding Officer. So, *bakit na*-correct *iyon, iyong* P10 million— *iyong* P10.05 *naging* 10 million *na lang*? You would not know?

Mr. Wamil. I would not know *po*, Your Honor.

The Presiding Officer. In relation to the question of Senator-Judge Sotto, he said, how much is the total that were provided for? You gave a total. In relation to the question of Senator-Judge Villanueva, *ano ba iyong pinagkaiba*?

Correct me if I am wrong. You said you were aware of a Notice of Disallowance.

Mr. Wamil. Yes *po*.

The Presiding Officer. How much was the Notice of Disallowance? *Ano iyong dinis*-allow (disallow) out of the P125?

Mr. Wamil. *Sa pagkakaalala ko,* around P73 million *po*, Your Honor.

The Presiding Officer. So out of P125 million, P73 million *lang iyong* finally *dinis-allow ng* COA *doon sa* Notice of Disallowance? *Iyong balanse, in*-okay *niya*?

Mr. Wamil. *Ang makakasagot po niyan*, Your Honor, *iyong* next witness *po*.

The Presiding Officer. No, if you are familiar with the notices of disallowance, you testified, Attorney Wamil, that AOM, Notice of Suspension, Notice of Disallowance. So *sa dulo, 'pag iba na iyong* amount *na nakalagay doon, marami nagtanong kanina, eh di iyong dinisallow* (disallow) *lang* ultimately is only P73.287 million. *Posibleng magbago talaga iyon, hindi ba*?

Mr. Wamil. Yes *po*, Your Honor.

The Presiding Officer. So, *iyong* AOM *mo* is *iyong kabuuan ng* P125; *iyong* AOM *mo pangalawa, kabuuan ng* P125; *iyong* Notice of Suspension *mo, kabuuan ng* P125, *pero posibleng iba na ang* amount *ng* Notice of Disallowance, rather.

Mr. Wamil. Yes *po*, depending on the evaluation *po kasi iyon noong nag*-audit *po*.

The Presiding Officer. Now, one final question for this round as well. Let's focus on the failure to liquidate and Notice of Demand. *Iyong* AOM *po ba may* failure to liquidate *na at* Notice of Demand *na o wala pa*? I am citing paragraph 8.3 of the JMC.

Mr. Wamil. *Kapag* AOM *po kasi—*

The Presiding Officer. Yes or no?

Mr. Wamil. *Wala pa po. Iyong* AOM *po kasi iyong parang kino*-consider *namin as* Demand *po*, Your Honor.

The Presiding Officer. So, *wala—saan po nakalagay sa* AOM *na may* demand *kayo*?

Mr. Wamil. *Kasi nire*-require *po namin sila na* to comply with the submission *po* of the documents.

The Presiding Officer. Attorney Wamil, there is a big difference because your Notice of Suspension, does it include a demand?

Mr. Wamil. Pardon, Your Honor?

The Presiding Officer. Does the Notice of Suspension include a Demand to Pay?

Mr. Wamil. *Wala pa po*, Your Honor.

The Presiding Officer. Isn't it correct *na nandoon lang sa* Notice of Disallowance *iyon*?

Mr. Wamil. Based on the Joint Circular *po*...

The Presiding Officer. Yes.

Mr. Wamil. ...*doon po nire*-require *po na mag*-restitute.

The Presiding Officer. *Sa* Notice of Disallowance *na*?

Mr. Wamil. Yes *po*.

The Presiding Officer. *Wala sa* AOM; *walang* Demand *sa* Notice of Suspension. *Sa* Notice of Disallowance?

Mr. Wamil. The Demand to Pay *po*, yes, Your Honor.

The Presiding Officer. Yes. So, when will the presumption come in under paragraph 8.3? *Kung wala pang* failure to liquidate *dahil hindi pa* final, *kung wala pa iyong* Demand until Notice of Disallowance *na hindi pa* final, *kailan po papasok iyong* presumption of *prima facie doon sa* 8.3?

Mr. Wamil. *Ang* wording *po kasi noong* 8.3, Your Honor, "failure to liquidate." So, *kasama po doon iyong* failure to submit the documents. *Hindi po kasama iyong* Failure to Pay, *kung anuman po iyong dine*-demand.

The Presiding Officer. *Nakalagay po doon* "failure to liquidate upon demand."

Mr. Wamil. Yes *po*. So, *ang sinasabi po doon ay i*-submit *iyong* complete documents with the ICFAO.

The Presiding Officer. So, *kapag hiningi ninyo at hindi pa nasa*-submit, failure *na iyon sa palagay mo*?

Mr. Wamil. Yes, Sir. *Kasi ang sabi lang naman po* is upon demand. *Hindi sila nakapag*-liquidate po.

The Presiding Officer. That is your interpretation, Sir, correct? That is not found in the JMC.

Mr. Wamil. *Bine-base ko lang po doon sa* provision *po ng* JMC, Your Honor.

The Presiding Officer. *Sa interpretasyon mo nga ng* JMC?

Mr. Wamil. Yes *po*, Your Honor.

QUESTIONS OF SENATOR-JUDGE PANGILINAN

The Presiding Officer. To avail of round two, Senator-Judge Pangilinan.

Thank you, Atty. Wamil.

Senator-Judge Pangilinan. Thank you.

Doon tayo sa—iyong acknowledgment receipts. So, *nandito iyong mga* acknowledgment receipts for December 21 to 31. *Ang napansin ko rito nga, lahat buo ang numero, walang butal*—P250,000, P500,000 *na* acknowledgment receipt.

Mr. Wamil. Yes *po*.

Senator-Judge Pangilinan. *Tama ba na kapag resibo na* official, *malamang hindi buo, 'no? May butal, hindi ba*? *Detalyado. Malamang, hindi ba*?

Mr. Wamil. *Malamang po*, Your Honor.

Senator-Judge Pangilinan. Okay. Based on your experience.

So, *dito, puro buo*—P250, P500. *Ni isa, walang butal. Walang sentimo, 'no?* So, *iyon, medyo isang* concern *natin iyon, ano*?

Pangalawa, 111 disbursements in one day *naka*-date. Do you confirm that?

Mr. Wamil. *Wala po akong* data *noong* number *po*.

Senator-Judge Pangilinan. Oo. This is about December 23, 2022. *Nakalagay dito,* date: December 23, December 23, December—*binilang namin,* 111. *Isang araw*, totaling P17 million. *Pagka ganiyan ba,* is that—would you consider that usual? One hundred eleven disbursements in one day?

Mr. Wamil. *Wala pong* specific provision *iyong* Circular as to that.

Senator-Judge Pangilinan. Yes, but the Circular says to prevent irregular, excessive, *hindi ba*? Extravagant. So, would you consider this—does this fall under regular, irregular, or you wouldn't know?

Mr. Wamil. I wouldn't know *po*.

Senator-Judge Pangilinan. Okay.

Mr. Wamil. *Pero* that is unusual *po, pero* I wouldn't know if it is irregular since *wala naman pong* provision.

Senator-Judge Pangilinan. Okay. So, we come back to the term "unusual." Okay. So, this is unusual.

Doon sa nabanggit mo kahapon, iyong usapin noong meeting *ninyo, iyong* audit query, *nabanggit ninyo na hiningi—hindi ba nagka-*meeting *kayo, nagkaroon ng* audit query, *hinihingi ang* audit query *sa halip na* AOM, *tama*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. Okay. *At hindi kayo pumayag*?

Mr. Wamil. Yes *po*, since *wala naman po siya doon sa aming* Joint Circular, Your Honor.

Senator-Judge Pangilinan. *Kung pumayag kayo na wala sa* Joint Circular *at nagbigay kayo ng* audit query *na hinihingi ng* OVP, would you be violating the Joint Circular?

Mr. Wamil. Yes *po. Kaya hindi po kami nagbigay*, Your Honor.

Senator-Judge Pangilinan. So, in other words, an audit query would be a violation of the Joint Circular, *tama*?

Mr. Wamil. *Hindi lang po siya* sanctioned, Your Honor.

Senator-Judge Pangilinan. Yes.

Mr. Wamil. *Hindi po siya* part *noong ini-*issue *namin.*

Senator-Judge Pangilinan. Okay. Okay. *Hindi nga* part, *pero kung ginawa nga ninyo*, based on your experience as auditor, you would be violating your own issuances.

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. That's why you refused to give the audit query, as requested, and instead *tinuloy ninyo iyong* AOM.

Mr. Wamil. Yes *po.*

Senator-Judge Pangilinan. Last question, Mr. Presiding Officer.

The Presiding Officer. Kindly wind up.

Senator-Judge Pangilinan. Yes. Last question.

Binanggit mo na hindi tinanggap iyong AOM *noong in-*issue *ninyo, tama ba iyon*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. *Bakit? Alam n'yo ba kung bakit hindi tinanggap? Dahil walang* authorization, *tama ba iyon*?

Mr. Wamil. Yes *po. Wala daw po magre-*receive, Your Honor.

Senator-Judge Pangilinan. *Ganiyan ba dapat? Ganiyan ba ang kalakaran kapag ang isang ahensya ng pamahalaan ay binigyan ninyo ng* AOM? *Nangyayari ba iyan, na hindi tinatanggap ng ahensya*?

Mr. Wamil. *Iyan po iyong* first time *na nangyari po*, Your Honor.

Senator-Judge Pangilinan. So, that's unusual.

Mr. Wamil. Yes *po*, that's unusual *po.*

Senator-Judge Pangilinan. No further questions, Mr. President.

QUESTIONS OF SENATOR-JUDGE ZUBIRI

The Presiding Officer. Thank you, Senator-Judge Pangilinan.

Before proceeding to the other round two availers, Chair would like to recognize Senator-Judge Zubiri, who will be availing of his first round to make his interjections.

You are recognized, Sir. You may proceed when you are ready. You have two minutes.

Senator-Judge Zubiri. Thank you very much, Mr. Presiding Officer.

Magandang umaga po, Attorney.

Mr. Wamil. Good morning *po*, Your Honor.

Senator-Judge Zubiri. *Ito*, broad strokes *lang po ito*, Mr. Presiding Officer, to my dear colleagues. *Kasi—sa iyong pananaw dito sa* findings *ninyo, napapakita ba na may* possibility of misuse and abuse of government funds on confidential and intelligence funds?

Mr. Wamil. There is a presumption *po*, Your Honor.

Senator-Judge Zubiri. Yes. And *hindi lamang ito para sa opisina ng* OVP, *hindi ba?* I'm sure *sa tagal mo sa iyong karanasan bilang* investigator *ng* COA, *ganito din ang* findings *mo sa maraming mga ahensiya.*

Mr. Wamil. Yes *po*. Since we follow *naman po iyong* Joint Circular *sa lahat ng ino*-audit *po namin.*

Senator-Judge Zubiri. *At hindi lamang sa ahensiya ng ehekutibo, pati* LGUs, *tama po iyon?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Zubiri. Yeah. The reason why I'm taking this up, *at gusto ko pong tanungin ang ating* witness, is, *sa iyong eksperyensiya, dahil sa* lack of accountability using confidential funds as an excuse *na nagkakaroon ng abuso at korapsyon dito sa pondong ito?*

Mr. Wamil. Yes *po*.

Senator-Judge Zubiri. Yes. *Kasi,* obviously, Mr. Witness, *'pag sinabing* confidential in nature, *huwag na kayong magtanong, basta ginamit namin iyong pera. Sa tingin mo, tama ba iyon o hindi?*

Mr. Wamil. *Hindi po*, Your Honor. *Kasi ang* confidential fund *ay* public funds *pa rin naman po*, so it must follow the strict accounting and auditing rules *po para maiwasan po iyong* misuse.

Senator-Judge Zubiri. So, *talagang hinahanap ninyo iyong paanong nagastos iyong pera, paano iyong—nagkaroon ba ng plano*, plan of action, *at paanong nagastos ang pera, at saan pumunta iyong pondo, tama po iyon?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Zubiri. *Dito po sa* case *ni OVP, sa Office of the Vice President, mayroon bang ganoong klaseng plano, mayroon bang ganoong klaseng* accounted use of the funds?

Mr. Wamil. Since *ang audit po namin ay* document-based, so *nagbe*-base *lang po kami doon sa isina*-submit *sa amin.* So, *kapag hindi po* properly liquidated, meaning, *hindi* submitted *lahat ng* documents or *iyong* documents *ay hindi* compliant *doon sa* requirements *ng* Joint Circular, *nagkakaroon po ng* presumption *na iyong* amount is put to personal use or benefit *po*.

Senator-Judge Zubiri. Yes. *Kasi noong ako po ay naging* Senate President for two years, we had access to the reports of confidential and intelligence funds. And in these reports, *makikita po natin*, one particular agency, *talagang detalyado. Ito po ay panggamit sa* buy-bust operation *ng* drugs, *ito po ay naibigay sa* informant, *ito po ay naibigay sa mga tumulong paghuli nitong mga tao na ito.*

Iyan ba ay ganoon din po nakita ninyo sa OVP's use of confidential funds?

Mr. Wamil. *Pwedeng paulit po ng tanong*, Your Honor?

Senator-Judge Zubiri. *Sana mabigyan po ako ng* leeway *ng ating* Presiding Officer. Basically, *noong ako po ay naging* Senate President, *iyong* confidential/intelligence funds *ay dinadala dito* during budget hearing *para ma-*review *po ng Senado. Ang ginawa ko po noong ako po ay* Senate President, *binuksan ko po ito sa* Majority *at* Minority—as a matter of fact, Sen. Risa Hontiveros, Sen. Koko Pimentel was the Minority Leader then. *Binuksan po natin iyan para makita ng lahat iyong paggamit nitong* confidential and intelligence funds through the reporting of the different agencies. *May mga ahensiya na makakapal ang mga sinabmit (submit) sa Senado para makita kung gaano nila—o paano nila ginamit iyong pera.*

Dito ba po sa Office of the Vice President, *ganoon din po ba kadetalyado ang report na ibinigay po sa* COA *o nakita ng* COA *sa paggamit ng mga pondo nila?*

Mr. Wamil. *Hindi po*, Your Honor.

Senator-Judge Zubiri. *Hindi po?*

Mr. Wamil. *Opo.*

Senator-Judge Zubiri. Okay. And the reason why—and I will end this as a statement— the reason why we need to really curtail the use of intelligence and confidential funds on the possibility of abuse, and not only on the Office of the Vice President; this also goes to all agencies of government. *Kaya limitado na po—sa* Armed Forces *na lang iyong ating* confidential funds *tuwing nag-a-*approve *po tayo ng* budget, *at kasama na po dapat diyan iyong* LGUs. *Dahil iyong* LGU *po ay matindi rin ang pag-abuso ng kanilang* confidential/intelligence funds.

Tama po ba iyon, Attorney, under your experience?

Mr. Wamil. Yes *po. Kulang po 'yung* safeguards, Your Honor.

Senator-Judge Zubiri. *Maraming salamat po.*

The Presiding Officer. Thank you, Senator-Judge Zubiri.

Next would be Senator-Judge Erwin Tulfo. You may proceed, Sir, when you are ready. You have two minutes.

QUESTIONS OF SENATOR-JUDGE TULFO (E)

Senator-Judge Tulfo (E). Mr. Witness, *napansin po ba ninyo na 'yung isang* acknowledgment receipt *na P220,000 para sa* "payment of reward (various goods)" *para kay TJ Verano, P220,000 po ito. Ang* date *po ng* receipt *ay* December 22, 2026, *samantalang ang* expenditure *ay para sa taong* 2022. Typo error *po ba ito o minadali ang paggawa ng AR?*

Mr. Wamil. 2026 *po,* Your Honor; 2026 *po.*

Senator-Judge Tulfo (E). *Ang* acknowledgment receipt.

Mr. Wamil. December.

Senator-Judge Tulfo (E). December, *tama*, 2022 acknowledgment receipt. *Ayan po, para sa* 2022 *po yata ito.* Is this typo error or *sa tingin n'yo ay minadali?*

Mr. Wamil. *Nagkaroon po kami ng* findings about *diyan,* Your Honor. *Lahat po noong–lahat po noong ARs po na naka-*date *po—na hindi po naka-*date *ng 2022 naisama po namin doon sa aming* Notice of Suspension *po.*

Senator-Judge Tulfo (E). Okay. *Pero pirma po dito ni—TJ Verano po ang may pirma po dito, hindi po ba?*

Mr. Wamil. Based on that document *po*, it appears *na si TJ Verano po.*

Senator-Judge Tulfo (E). So, *dineyt* (date) *niya po ng* 2026, in-advance *niya na o minove* (move) forward *niya po* to 2026 *ang pagtanggap po ng* goods, December 22, 2026, *eh para sa* 2022 *po ito?*

Mr. Wamil. Yes *po, kaya po kami nagkaroon ng* findings about *diyan*, Your Honor.

Senator-Judge Tulfo (E). Okay. So, *kinuwestiyon ho ninyo.*

Mr. Wamil. *Opo. Kinuwestyon po namin.*

Senator-Judge Tulfo (E). *Pangalawang katanungan ko po, pina-*justify *n'yo po ba sa OVP bakit gumastos ito ng dalawang milyon kada araw para sa* safehouse? *Ito po ba ay isang* safehouse *lang o maraming* safehouses? *Sumagot po ba ang* Office of the Vice President?

Mr. Wamil. Based on the documents submitted to us, *hindi po namin made-*determine *kung ilan 'yung* safehouses *na pinaggamitan po.*

Senator-Judge Tulfo (E). *Pero sumagot po ba siya? Pina-*justify *n'yo po ba?* I mean, *na* P2 million per day, *sobrang laki.* Hotel *na po yata 'yung nire-*renta *po nito. Ganito kalaki. Sobra pa.*

Mr. Wamil. *Hindi po namin pina-*justify, Your Honor, since *wala naman pong* threshold *doon sa* Joint Circular as to the amounts.

Senator-Judge Tulfo (E). *Na 'yung* P2 million. So, *hindi po* unusual *para sa inyo na mag-*renta *po ng* safehouse *na* P2 million per day *dito sa Pilipinas?*

Mr. Wamil. Since—*Katulad nga po ng sinabi ko kanina,* we follow our audit based on the provisions *lang po ng* Joint Circular, *pero wala naman pong* threshold as to the amount *sa* Joint Circular, *kaya wala po kaming* findings as to that.

Senator-Judge Tulfo (E). So, *tama po si* Senator-Judge Lacson n*a bine-*base *n'yo lang po talaga sa mga* documents *po, wala kayong* physical audit?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Tulfo (E). All right. Based *po sa* experience *n'yo, may mga* government offices *ba na ino-*audit *po n'yo na hindi tinatanggap ang* audit observation memo (AOM)? *May mga—* As an auditor, or *sumasagot silang lahat?*

Mr. Wamil. *Wala po. Sumasagot po silang lahat*, Your Honor.

Senator-Judge Tulfo (E). Except *dito kay OVP?*

Mr. Wamil. *Hindi po tinanggap ni OVP 'yung aming* first AOM *noong nag-*attempt *kami noong unang beses—unang* time *po.*

Senator-Judge Tulfo (E). All right. That's all, Presiding Officer. Thank you.

The Presiding Officer. Thank you. Chair would now like to recognize our Minority Leader, rather, Senator-Judge Alan Cayetano, for his availment of the first round. You may proceed, Sir, when you're ready. You have two minutes, Sir.

QUESTIONS OF SENATOR-JUDGE CAYETANO (A)

Senator-Judge Cayetano (A). Thank you, Mr. Presiding Officer, Senate President, dear colleagues.

My question is to the Counsel for the Prosecution, Defense, and the Witness. One question, maybe a follow-up, and if we may start with the Witness first to answer. I'm not asking you to make a judgment in this case *noong* impeachment, *ha?* So, *sa akin* is the answer to the general question. So, we've discussed in the last two days, *hindi ba,* what is illegal expenditure, what is irregular expenditure, what is improper expenditure? In between all of that, we talked about many, many technicalities and, of course, this will be much easier if we're talking about public funds which are not confidential in nature.

So, my question is, when does—when we analyze the expenditure, when is it in the nature of an administrative problem *na parang, "mag-*submit *lang kayo, i-*justify *n'yo ito. Kulang lang ng dokumento, i-*supply *n'yo ito."* And when does it go up to—*na* criminal *na* in nature, *na sandali lang, may anomalya na dito* or we might file charges against you? *Ano 'yung* bar *niyan, hindi ba*? So, *sa mga* Senator-Judges *na nanonood ngayon* and *sa publiko na nanonood ngayon,* because *nga* confidential expenditures are in a class by itself, *hindi ba?* Peace and order is so important. Security is so important. So, I am not referring to this case. So, I am not asking you to

make a judgment in this case, whether it is administrative, criminal. In general, as an Auditor, then I will ask the same *sa* Prosecutor and *sa* Defense.

Witness, go ahead, in your words.

Mr. Wamil. *Opo. Kapag AOM po at saka NS, nire-*require *po namin sila na mag-*submit *ng* documents. *Pero kapag nag-ND na po,* since there is an obligation to restitute, so *ang* remedy *po nila* is to settle the amount or to file an appeal with the Commission Proper.

Senator-Judge Cayetano (A). Yes. But even when you give them an ND to restitute, *hindi n'yo naman sinasabi pag-*restitute, *puwedeng* restitute *na mali paggamit, hindi 'yung binulsa mo iyon, hindi ba*? So, at what point as an Auditor do you say *na "Sandali lang,* criminal *na ito, may anomalya?" Kasi puwedeng mali ang pinaggamitan kaya isoli n'yo,* but you are not accusing anyone of–*na binulsa niya.*

Mr. Wamil. Well, *sa* circular *naman po mayroong* presumption *na tinatawag. Kapag hindi nakapag-*liquidate *nang maayos 'yung* agency, which is presumption of misuse or misappropriation.

Senator-Judge Cayetano (A). Yes, and that is a disputable presumption, right?

Mr. Wamil. It is a *prima facie* presumption, Sir.

Senator-Judge Cayetano (A). Yes. A *prima facie* presumption is a disputable presumption. It is not a conclusive presumption, meaning, *'yung prima facie*—so, *lilipat 'yung* onus *sa kabila na i-*prove *na mali. Tama*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Cayetano (A). Yes. So, *hindi ka pa rin dumating doon sa* point *na iyon na parang hindi* "as far as COA is concerned, *ninakaw mo ito.*" Again, I am not talking about this case. In general, at what point will you have a final COA document saying *na iyon? Kasi 'pag sinabi mo lang* restitute *lang*, it could be restitute because you did not use it for what you were using it for.

Mr. Wamil. Based on the rules of COA *po,* since *puwedeng i-*appeal *'yung ND, at kapag naglabas si* Commission Proper *ng desisyon at hindi po nag-*comply *si* agency *doon sa desisyon,* then *puwede nang i-*endorse with the Ombudsman *'yung* case for the filing of criminal charges.

The Presiding Officer. Kindly wind up, Senator-Judge Cayetano (A).

Senator-Judge Cayetano (A). I am okay. I just want to hear the answer of both the Prosecution and—

The Presiding Officer. With the permission of Senator-Judge Alan, asking the Counsels for the parties that same question will already make them give their own versions of the law, which I think should be coursed through the Witness, similarly to how you asked the question to the Witness instead of it being placed on the record based on their own points of view.

Senator-Judge Cayetano (A). Well, anyway, we will have two more COA witnesses, but I think to all of us who are neutral, that is the big question. At what line does it cross between *nagkamali lang 'yung isang* public official *sa paglili-*liquidate, and at what point is it criminal? And I just want to give, but if that is the decision of the—

The Presiding Officer. I would be clarifying that too during my second round.

Senator-Judge Cayetano (A). Then I will leave it up to you, Mr. Presiding Officer. I apologize to the Prosecution and the Defense. You will not have a chance to answer that. But during the time of the Presiding Officer, you will be able to or maybe even in the summation at the end.

The Presiding Officer. Thank you for your understanding, Senator-Judge Alan.

Senator-Judge Sotto for his interjection and availment of round two.

QUESTION OF SENATOR-JUDGE SOTTO

Senator-Judge Sotto. Thank you, Mr. Presiding Officer.

Senator Migz Zubiri, former Senate President, somehow tinkered my cerebral quietness when he said something about the issue of confidential funds. So, this question would be as a senator, not just an impeachment judge. I hope you allow me because this is just one question for the Witness, and if we can get the Prosecution Panel and the Defense Panel to give their opinion. All right?

Iyong "confidential" word *kasi, 'pag ginagamit parang* intelligence. *Parang ganoon din eh, hindi ba? Parang sinasabi mo*, so it is abused. *Bakit hindi sa* budget *nasusunod?* And we want your opinion. *Para mas magko*-conform *sa* circular *n'yo, palitan natin. Huwag nang* "confidential" *ang gamitin, gamitin nating "*restricted." "Restricted funds" or "non-public funds." *Ganoon pa rin, hindi ba?* Private but open. *Naintindihan na nila na hindi* confidential *ito, na hindi ito puwedeng hindi nalalaman ng publiko.* Something to that effect. Just the opinion of the Panel.

The Presiding Officer. With the indulgence of Senator-Judge Sotto, it is good to stand up once in a while for being seated for a long time, but the Chair will not allow Counsels to respond and give their opinion on the matter and will simply allow the Witness to answer. Similar to the Chair's ruling in relation to the query earlier of Senator-Judge Cayetano.

Yes, Attorney Wamil.

Mr. Wamil. Well, I submit that *po* to the Commission on Audit *po*. I am not authorized *po* to give an opinion as to that.

The Presiding Officer. That was the Witness's answer.

Senator—rather, Senator-Judge Senate President Win Gatchalian is recognized for his interjections. You may proceed when you are ready, Sir. You have two minutes.

The Senate President. Thank you, Mr. Presiding Officer.

The Presiding Officer. Thereafter, Senator Bam, so kindly prepare.

QUESTIONS OF SENATE PRESIDENT GATCHALIAN

The Senate President. *Susundan ko lang po 'yung mga* questions *ni* Senator Risa *at ni* Senator Ping *doon sa* payment of rewards to informers without documents evidencing the success. *Kanina, natanong ni* Senator Ping *at ni* Senator Risa *tungkol dito.*

Ngayon, anong klaseng ebidensya ang hinahanap ng COA, ikaw in particular, evidencing success?

Mr. Wamil. Since *'yung* Circular *naman po ay walang binanggit na* particular evidence, *ang tinitingnan na lang po namin sa mga sina*-submit *ay 'yung* causal link between the successful information-gathering or surveillance activities and the information given by the informer.

The Senate President. Can you give an example *kung paano ginagawa iyan ng ibang* agencies?

Mr. Wamil. *Opo. Nagsa*-submit *po sila ng* certification *po*, Your Honor.

The Senate President. Give me—example *lang, ano 'yung* causal link? *Anong* example *ang binibigay ng ibang* agency?

Mr. Wamil. *Nakalagay po doon kung ano 'yung naging* successful surveillance or information-gathering *nila at kung iyon ba ay dahil—naging resulta noong* information *na binigay noong* informant *po.*

The Senate President. So, *ganoon? Nagbigay sila ng* reward or *nagbigay ng pera para sa* informant *at mayroong* success. *Ganoon kasimple?*

Mr. Wamil. I can only say *lang po 'yung kung ano 'yung sinasabi doon sa* provision *ng* Joint Circular, Your Honor.

The Senate President. *Hindi.* I am referring to the other agencies. Because I want to understand *bakit hindi sila*—allegedly, *bakit hindi sila naka*-submit? *Anong ginagawa ng ibang* agencies *na na*-audit *mo?*

Mr. Wamil. *Hindi ko na po puwedeng i*-disclose *iyon*, Your Honor.

The Senate President. But, in simple terms, *may* reward *at may* success?

Mr. Wamil. Yes *po*, and *dapat maipakita nila na* it must be on the account of the information given *po* by the informant.

The Senate President. Okay, okay. And then *mayroon akong*—in the documents that were provided *sa amin*, *mayroon ditong* document *galing kay* Colonel Raymund Lachica, a certification basically certifying—and this is for December 20 to 31, 2022. *At ang sabi dito*, "No untoward incidents in the implementation of the Office of the Vice President programs, projects, activities, as well as engagement of the Office of the Vice President." *Hindi ba itong* certification—no untoward incident; *nagbigay ng* reward—*hindi ba ito* sufficient to say *na* successful?

Mr. Wamil. Hindi *po*, Your Honor, *kasi hindi naman po pinakita diyan 'yung* causal link between the—*'yung* successful intelligence-gathering or surveillance activities *dahil sa* information *na binigay ng* informant.

The Senate President. *Kasi* in my own analysis, *mayroong* reward *na binigay*, *walang* untoward incident—

Mr. Wamil. *Opo.*

The Senate President. —that is the end goal. Peaceful.

Mr. Wamil. *Opo.*

The Senate President. *Bakit hindi katanggap-tanggap itong—para sa iyo, ah, ikaw kasi nag*-audit *nito*.

Mr. Wamil. *Opo*, *iyon nga po*, Your Honor. Since we base our findings *kung ano po 'yung* wordings *noong* Joint Circular, so *iyon po 'yung tinitingnan namin*, *'yung* causal link between the successful information-gathering or/and surveillance activities *vis-a-vis 'yung* information given by the informers. So, *dapat po maipakita—*

The Senate President. Who determines the causal link? *Kasi* that is very subjective, *hindi ba?*

Mr. Wamil. *Opo*, *dapat po maipakita nila 'yung—*

The Senate President. But who determines?

Mr. Wamil. The Auditor *po.*

The Senate President. Which is *ikaw*, in this case, *tama?*

Mr. Wamil. *Kapag sinabmit* (submit) *po sa amin*, Your Honor. *Pero* it is the *ano po*, since it was the agency who gave the reward, so *dapat maipakita po nila.*

The Senate President. *Oo nga.* But who determines that causal link? *Sino ang nagde*-determine *na may* link?

Mr. Wamil. *Si* Auditor *po.*

The Senate President. Which is *ikaw nga, ano? Kasi ikaw ang nag*-audit *nito*, *tama?*

Mr. Wamil. Yes *po*, Your Honor.

The Senate President. Okay. And *dahil tinitingnan ko parang mayroon namang* certification, but I want to understand *bakit hindi siya pumasok doon sa hinihingi mong* document.

Mr. Wamil. *Opo. Hindi po kasi pinakita diyan*, Your Honor, *na 'yung naging* result *ay dahil sa* information *na binigay noong* informer. *Iyon po kasi 'yung gusto naming makita.*

The Senate President. All right. Thank you.

Thank you, Mr. Presiding Officer.

The Presiding Officer. Thank you, Senate President.

Next to make his interjections would be Senator Bam Aquino, thereafter Senator Marcos.

You may proceed, Sir, when you are ready. You have two minutes.

QUESTIONS OF SENATOR-JUDGE AQUINO

Senator-Judge Aquino. *Maraming salamat.*

My question is for Attorney Poa. Attorney Poa, what is the official position of the Respondent with regard to Piattos, Andy Lim, and all of these names that are brought up? Are they real people or are they aliases?

Mr. Poa. Sir, I would like to answer your question, Your Honor, but that is part of the legal strategy, which you will see when we present our Evidence in Chief.

Senator-Judge Aquino. Okay, that's fine. That's fine.

Mr. Poa. But I understand the question.

The Presiding Officer. Again, may the Chair remind Senator-Judge Bam, as far as practical, let the Witness present their evidences and not allow the Counsels to make conclusions of either fact or law nor divulge their respective legal theories.

Senator-Judge Aquino. These are not legal theories. In your previous answers, there was no referral to these individuals as either aliases or real people.

Mr. Poa. Correct, Your Honor.

Senator-Judge Aquino. In your previous answers.

Mr. Poa. Correct, because that was precisely our legal theory then that there was nothing to answer at that point, Your Honors. But we will definitely show you our theory once we are given the opportunity to present our Evidence in Chief, Your Honor.

Senator-Judge Aquino. All right. *Maraming salamat*, Attorney Poa.

Attorney, during your conversation with the *OVP noong panahong binubuo iyong AOM, may nagbanggit ba sa kanila na,* "Oh, *itong mga pangalang ito*, alias *ito?*" Or never *nilang nabanggit 'yung tungkol sa* alias *noong nag*-meeting *sila sa iyo*?

Mr. Wamil. *Noong* time *po na iyon kasi, hindi pa nila na*-submit *'yung* documentary evidence of payments *po.*

Senator-Judge Aquino. So, there has never been any indication from their responses or any calls that these names that are being brought up are indeed aliases. *Wala*?

Mr. Wamil. *Wala po. Wala pong* indication.

Senator-Judge Aquino. Okay. Thank you. *Iyong ibang ahensiya na ino*-audit *ninyo, gumagamit din ba sila ng* alias?

Mr. Wamil. We wouldn't know *po kasi doon sa mga* document *na sina*-submit *sa amin, hindi naman po naka*-indicate if it is an alias or not.

Senator-Judge Aquino. And it's not up to you to find out whether these are aliases or not?

Mr. Wamil. Yes *po,* since *wala naman pong* provision *doon sa* Joint Circular, Your Honor, with respect to the aliases.

Senator-Judge Aquino. Okay. So, *itong paggamit ng* alias, to your knowledge, *hindi n'yo alam sa mga ino*-audit *n'yo,* but to your knowledge, *gumagamit ba ang ibang ahensiya ng mga* alias?

Mr. Wamil. I wouldn't know *po* since, *katulad nga po, hindi naman po—bukod doon sa sina*-submit *nilang* documents, *wala pong naka*-indicate *na 'yung* name *ay* alias *po.*

Senator-Judge Aquino. And the position of COA is *hindi ito bawal pero hindi rin ito puwede*?

Mr. Wamil. Yes *po, kasi* silent *po iyong* Joint Circular, Your Honor, as to that.

Senator-Judge Aquino. Okay. But your appreciation is *totoong tao ito kasi may pirma*? *Tama ba? Lahat ba ng AR may pirma?*

Mr. Wamil. *Sa pagkakaalam ko po ay mayroon naman po.*

Senator-Judge Aquino. So, *kung* alias *at hindi ko naman pangalan ito, pipirmahan ko pa rin.* Or *kapag* alias *ba ay dapat wala nang gaanong—wala nang pirma*?

Mr. Wamil. I wouldn't know *po* if it is an alias since *wala naman pong naka*-indicate *doon sa* document that it is an alias *po.*

Senator-Judge Aquino. Okay. And we'll give the Defense their time later on during their part to talk about this more as part of their strategy.

Mr. Poa. Thank you, Your Honor.

Senator-Judge Aquino. *Sige,* let me change topic. *Ito 'yung mga tanong ni* Presiding Officer, *ni* Senator Cayetano (A) *rin. Iyong pag*-escalate from AOM to Notice of Suspension to Notice of Disallowance to referral to the Ombudsman for cases. Years *ba ito*, time *ba ito, oras ba ito*? *Ano 'yung* decision point *n'yo para iakyat* to the next level *'yung*—or *i*-escalate to the next level *'yung mga utos n'yo?*

Mr. Wamil. May I clarify *po kung ano po 'yung* next level *po?*

Senator-Judge Aquino. So, from AOM to NS, and NS to ND, and ND to referral to OMB.

Mr. Wamil. *Kapag AOM po, mayroon po silang* 15 days to reply to the AOM. *Tapos kapag hindi pa rin sila* compliant with the findings *po,* that's the time that we issue a Notice of Suspension. *At kapag naka*-receive *po si* Agency *ng* Notice of Suspension, *mayroon po siyang* 90 days within which to comply. *Pero kapag hindi pa rin po sila* compliant, then *doon na po kami mag-i*-issue *ng* Notice of Disallowance.

Senator-Judge Aquino. Okay. In general *ha,* not the case of the OVP and DepEd, *kapag may* Notice of Disallowance *na, naniningil na kayo, hindi ba?*

Mr. Wamil. Yes *po.*

Senator-Judge Aquino. And the next step is to refer to the Ombudsman?

Mr. Wamil. *May* remedy *pa rin po naman si ano, si* Agency.

Senator-Judge Aquino. Okay. *Paki*-explain *nga, ano ba 'yung* remedy?

Mr. Wamil. Which is to settle, *bayaran 'yung* amount, or to appeal.

Senator-Judge Aquino. Within?

Mr. Wamil. Within 180 days *po* from the date of receipt *po noong* Disallowance.

Senator-Judge Aquino. Okay. So, we will find out with the next witness when that Notice of Disallowance was, *at kung pasok pa rin sa* 180 days. *Kung wala pa rin sa* 180 days, then you refer to the Ombudsman?

Mr. Wamil. Yes *po. Kasi kapag hindi po sila nag*-appeal *at hindi rin po sila nagbayad, nagiging* final *po iyong* decision. And that's the time *na* we refer *na po* to the Office of the Ombudsman, *kapag hindi po sila nag*-comply.

Senator-Judge Aquino. *At mayroon ka bang* knowledge about the status of these disallowances, right now?

Mr. Wamil. *Wala po.* Since confidential *po iyan, hindi naman po iyan ina*-announce *sa buong* COA so I wouldn't know *po.*

Senator-Judge Aquino. So let me ask the prosecution, final question.

Is that the next witness? Is that going to be the testimony of the next witness? *Itong* disallowance, 180 days *na lumipas, at kung may* referral to the Ombudsman?

Ms. Kapunan. Yes, Your Honor.

Senator-Judge Aquino. All right.

QUESTIONS OF SENATOR-JUDGE MARCOS

Senator-Judge Marcos. Yes. *Maraming salamat, Ginoong Pangulong Hukom.*

Itutuloy ko lang iyong tinatanong ko kanina dahil may nabanggit kayo na "presumption of misappropriation," *tama ba,* "for personal use"?

Mr. Wamil. Based on the joint circular *po, mayroon po.*

Senator-Judge Marcos. *Oo, tama. Pagkatapos noon, tinitingnan ko iyong* joint circular, *at maliwanag,* that "the presumption for misappropriation arises against the accountable officer," *hindi ba?*

Mr. Wamil. Yes po.

Senator-Judge Marcos. Against the accountable officer. *Sino ang* accountable officer? *Maliwanag naman iyong* joint circular, *sa* 3.1, *sabi iyong* "officer whose duties permit or require possession of government funds," *hindi ba?*

Mr. Wamil. Based on the joint circular *po, may ganiyang* provision.

Senator-Judge Marcos. *Oo.* So *iyong* SDO *talaga, iyong* special disbursing officer has the possession, the custody. *Tama iyon, hindi ba?*

Mr. Wamil. Yes *po.*

Senator-Judge Marcos. *O kung ganoon,* if the presumption *na* personal use, *ayon sa* 8.3 *ng* joint circular, "failure of the accountable officer to liquidate any public funds is tantamount" *na nga* to that presumption, *hindi po ba?*

Mr. Wamil. Yes *po,* yes.

Senator-Judge Marcos. So *ang tanong dito, sino ang* accountable officer *dito sa sitwasyon na ito? Kasi ang liwa-liwanag, na hindi naman si* vice president *ang* payee. *Hindi naman sinasabi na nasa kaniya iyong pera. Ang liwanag sa inyong* joint circular, that the special disbursing officer is the one who was designated by the head of agency to have custody, *hindi ba?* And in the case of the OVP, *si Acosta iyon;* in the case of DepEd, *hindi ba si Fajarda iyon?*

Mr. Wamil. That is not entirely correct *po,* Your Honor.

Because under the joint circular, it shall be the responsibility of the head of the agency, first, to approve *iyong* cash advance.

Senator-Judge Marcos. *Oo nga.*

Mr. Wamil. *Pangalawa,* to oversee *iyong* agency-wide utilization.

Senator-Judge Marcos. *Hindi—*

Mr. Wamil. *Pangatlo,* to ensure compliance with the joint circular.

Senator-Judge Marcos. Unresponsive *po.*

Mr. Wamil. And also *po, in*-attest *din po ni* OVP *iyong—*

Senator-Judge Marcos. Unresponsive *po.*

Ang tinatanong ko lang, hindi ba iyong designated, *iyong* SDO, *si Fajarda lang at si Acosta—hindi si* VP, *hindi siya iyong* payee *eh. Ang liwa-liwanag.*

Mr. Wamil. *Pero ang sinabi ninyo po kanina, iyong* accountable officer.

Senator-Judge Marcos. *Kaya nga.* So *iyong* accountable officer *ay iyong* SDO, *nasa* JC *ninyo iyon eh.*

Mr. Wamil. *Hindi lang po si* SDO *po iyong* accountable officer, Your Honor.

Senator-Judge Marcos. *Hindi,* "or." *Ang sabi doon,* "head of agency or person designated." *Oo, ang liwanag sa* definition *ng* joint circular. *Mag-"*yes" or "no" *ka lang. Kanina ka pa, inaaway mo ako lagi.*

Mr. Wamil. Sorry *po,* Your Honor. But *hindi po ako puwedeng mag-answer* categorically, since *iyon nga po iyong* provision *noong—*

Senator-Judge Marcos. What is categorical?

Mr. Wamil. *Na* either "yes" or "no" *po.*

Senator-Judge Marcos. Why don't you go back to your joint circular?

Mr. Wamil. *Iyon po.*

Senator-Judge Marcos. Okay.

Mr. Wamil. *Kapag sinabi po kasing "*categorical," it's either "yes" *po* or—

Senator-Judge Marcos. *Doon sa* definition, *ang liwa-liwanag,* SDO, *kapag na-*designate *ng* head of office, *hindi ba?*

Mr. Wamil. *Oo.* But *hindi po kasi doon nali-*limit *lang iyong* term *na* "accountable officer." *Kasi may* other provisions *na* applicable *pa rin po* with respect to the term "accountable officer."

Senator-Judge Marcos. *Asan? Kasi napakaliwanag doon sa* definitions, *napakaliwanag sa* 8.3 *ng* joint circular.

Mr. Wamil. *Oo. Iyon nga po iyong na-*mention *ko kanina—*

Senator-Judge Marcos. Interpretation *na ninyo iyon. Pinapalawak ninyo.*

Mr. Wamil. *Ah, hindi po.*

Senator-Judge Marcos. *Nandoon eh,* "head of office, head of agency or designated."

Mr. Wamil. *Hindi po,* Your Honor. *Kasi, iyon nga po, nakalagay po doon sa* joint—

Senator-Judge Marcos. *Sabi mo kanina,* "yes." *Ngayon,* "no" *naman.*

Mr. Wamil. *Wala po akong sinabing* "yes" *po,* Your Honor.

Senator-Judge Marcos. *Sinabi mo kanina, oo, SDO nga ang* in charge.

Mr. Wamil. *Sinabi ko lang po, kung ano iyong—kinonfirm* (confirm) *ko lang po kung ano iyong* SDO *po,* Your Honor.

The Presiding Officer. Attorney Wamil, kindly avoid arguing with Senator-Judge Marcos.

Mr. Wamil. My apologies *po*, Your Honors.

Senator-Judge Marcos. *Sige po.*

Mr. Wamil. My apologies *po.*

The Presiding Officer. And kindly wind up, Senator-Judge Marcos.

Senator-Judge Marcos. Okay, okay. *Puwede lang itanong, kasi nalito ako kahapon?*

Kahapon, sinabi mo na si VP Sara *lang ang* first and only vice president *na* you audited *na may* confidential funds. *Sinabi mo iyon, hindi ba?*

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Marcos. *Tapos, kahapon, noong pinakita ng depensa iyong* SARO *na si* VP Binay, *noong* 22 December 2014, *may binigay na* six million *kay* VP Binay *ang* DBM. *Alin ba ang totoo sa dalawang sinabi mo, magkatunggali?*

Mr. Wamil. *Iyong pinakita po kahapon ay* Special Allotment Release Order *po, ano.* So, *nagkakaroon po ng* Special Allotment Release Order *kapag mayroong...*

Senator-Judge Marcos. *Alam ko kung ano ang* SARO, *matagal na, tumanda na po kami sa gobyerno.*

Mr. Wamil. Yes *po. Pero hindi po kasi iyan ni*-liquidate *sa* ICFAO, so we wouldn't know if it was used or not.

Senator-Judge Marcos. *Hindi, pero ang klaro, may katibayan na hindi kaisa-isang* VP *si* VP Sara.

Mr. Wamil. Your Honor, since *hindi po nag*-submit *ng* liquidation, *hindi rin po...*

Senator-Judge Marcos. *Teka, teka. Nandoon ka na sa* ICFAO *noong* 2014 *sabi mo, hindi ba?*

Mr. Wamil. Yes *po.*

Senator-Judge Marcos. *O kaya nga.*

Mr. Wamil. *Opo.*

Senator-Judge Marcos. *O, 'di kahit si* VP Binay *may* confidential funds, the only VP audited was VP Sara. *Ganoon ba iyon?*

Mr. Wamil. Since *si* VP Sara *lang po iyong nag*-submit *ng* liquidation. *Pero—*

Senator-Judge Marcos. *Bakit hindi mo alam?*

Mr. Wamil. If I may clarify *po?*

Senator-Judge Marcos. *Bakit hindi mo alam?*

The Presiding Officer. Kindly wind up.

Senator-Judge Marcos. *Nandoon ka na noong* 2014, *dapat alam mo iyon, eh.*

Mr. Wamil. If I may clarify *po,* Your Honor? Since *wala pong* budget *doon sa* GAA *as to* confidential fund *at hindi naman po nag*-liquidate *si* VP Binay *noong kanilang* confidential fund, so *hindi pa namin alam kung ginamit,* and *hindi po nakarating sa* COA *iyong* SARO.

Senator-Judge Marcos. *Hindi. Ang tanong, nabigyan ng* confidential funds, *humingi at nabigyan. May* SARO, *eh.*

Mr. Wamil. We wouldn't know if—

Senator-Judge Marcos. *Iyon lang naman ang tanong, eh.* Of course, you know *may* SARO. *Sinabi mo nga totoo iyong* SAROng *iyon.*

Anyway, *alin ang totoo? Si* VP Binay *o si* VP Sara? *Talaga bang totoo iyong dalawa* or *iisa lang?* We don't know.

Mr. Wamil. Based on our records *po, si* VP Sara *lang po iyong may* liquidation.

Senator-Judge Marcos. *So, maraming* "we don't know" *ang* COA, *ganoon ba iyon?*

Mr. Wamil. Based on our records *po, si* VP Sara *lang po iyong nag*-liquidate *noong* confidential fund.

Senator-Judge Marcos. *Eh, may* record *nga ng* SARO. *Maraming salamat.*

QUESTIONS OF THE PRESIDING OFFICER

The Presiding Officer. To clarify and finish that point, if there was no liquidation, there is nothing for COA to look at. But it's possible that indeed the confidential funds were given to the former Vice President Binay.

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. So, from your end, *alam mo lang wala kasi walang pina*-liquidate *sa inyo.*

Mr. Wamil. Yes *po.* And *wala din po siya sa* GAA *po ng* 2014, Your Honor.

The Presiding Officer. *Pero kung may* SARO *nga na pinakita sa iyo kahapon at mapatunayan nila, ibig sabihin noon mayroon pero walang ni-*liquidate *sa inyo?*

Mr. Wamil. *Maaari po,* Your Honor, *puwede po.*

The Presiding Officer. *Iyon lang naman iyong tanging rason, hindi ba? O, hindi ni-*release.

Mr. Wamil. My apologies po, Your Honor. My apologies po, Senator Imee.

QUESTIONS OF SENATOR-JUDGE HONTIVEROS

Senator-Judge Hontiveros. *Salamat po,* Mr. Presiding Officer.

So, to clarify further and confirm, *hindi nagbigay ng* evidence of success *si bise presidente pero lumabas ang pera at marami ang nakatanggap ng* reward, *tama po?*

Mr. Wamil. Based on the documents *po*, Your Honor, yes *po.*

Senator-Judge Hontiveros. Yes, based on the documents. Now, based on your experience *po, karanasan ninyo bilang* auditor, *ano pang pinahihiwatig nito?*

Mr. Wamil. *Puwede pong paki-*clarify*?*

Senator-Judge Hontiveros. *Ano po iyong pinahihiwatig na hindi nakapagbigay ng patunay ng* success *ng* intelligence or surveillance operations *pero maraming lumabas na pera at maraming tumanggap ng* reward?

Mr. Wamil. *Ang ibig sabihin po niyan ay hindi po nag-comply iyong* OVP *po doon sa* requirements *ng* joint circular.

Senator-Judge Hontiveros. Okay, so *iyon ang pahiwatig sa inyo sa karanasan ninyo bilang isang* auditor. So, *ngayon na wala nga iyong* evidence of success, *matitiyak pa ba ng* COA *na iyong pabuya ay talagang napunta doon sa mga* informants?

Mr. Wamil. *Hindi po,* Your Honor.

Senator-Judge Hontiveros. *Hindi ninyo mapapatunayan.*

O, sige, pumunta naman tayo doon sa gamot, diumanong gamot ang ibinigay na reward. So, *muli, sa karanasan po ninyo sa* ICFAO and based on your expertise, normal *po ba iyon na gamot ang kapalit ng* intelligence information?

Mr. Wamil. *Hindi po siya* normal *po,* Your Honor.

Senator-Judge Hontiveros. *Hindi* normal. *Naranasan ninyo na po ba ito dati na gamot ang bayad para sa impormasyon?*

Mr. Wamil. *Hindi pa po.* First time *po doon sa may* OVP *po,* Your Honor.

Senator-Judge Hontiveros. Okay, first time *po dito sa* OVP. *At ito pa iyong palaisipan, kung may sakit talaga iyong tao, naimbestigahan ninyo po ba sa* ICFAO *kung bakit kailangang magbigay muna siya ng* intelligence information *bago siya bigyan ng gamot?*

Mr. Wamil. *Hindi po*, Your Honor.

Senator-Judge Hontiveros. *Hindi ninyo naimbestigahan.* So *bilang* auditor, *ito po ba ay ipa-*file *sa ilalim ng pabuya o sa ilalim ng ayuda?*

Mr. Wamil. *Puwede po kasing tingnan iyan kasi naka—*since document-based *po kami, puwede po siyang tingnan* as payment of rewards *pero puwede rin po siyang tingnan* as provision of medicine.

Senator-Judge Hontiveros. So, *puwede ring tingnan* as provision of medicine. So *puwede rin siyang tingnan na ayuda ni* ICFAO *po iyon?*

Mr. Wamil. *Kung iyan po iyong ibig sabihin ng* provision of medicine, *puwede rin po.*

Senator-Judge Hontiveros. *Puwede rin. Kasi paano iyon? Iyong mga* informant *po ba,* most of the time, *may sakit?*

Mr. Wamil. I wouldn't know *po.*

Senator-Judge Hontiveros. *Natanong ninyo ba kung ang gamot na iyan ay para saan? Hika ba? Altapresyon ba?* Diabetes *ba?*

Mr. Wamil. *Hindi po.*

Senator-Judge Hontiveros. *Hindi rin.* And *ayon po dito, si Mary Grace Piattos, ayon sa isang* acknowledgment receipt, *si Mary Grace Piattos ay nakatanggap ng* ± 70,000 worth *ng gamot bilang pabuya. Ano po ba iyong sakit niya?*

Mr. Wamil. I wouldn't—wala—*hindi ko po malalaman* since *wala naman po doon sa* document *po na sinubmit* (submit).

The Presiding Officer. Kindly wind up, Senator-Judge Risa.

Senator-Judge Hontiveros. We'll do, Mr. Presiding Officer.

Pero may paraan po ba ang ICFAO *malaman kung ano iyong sakit niya kasi binayaran natin ito eh?*

Mr. Wamil. *Puwede po naming tanungin,* Your Honor. *Pero since* document-based *po kami, kung ano lang po iyong nasa* document, *iyon lang po iyong malalaman namin.*

Senator-Judge Hontiveros. Document-based *pero puwede ninyong tanungin?*

Mr. Wamil. Yes *po.*

Senator-Judge Hontiveros. Okay. *Kapag may mga hindi normal na pangyayaring ganito?*

Mr. Wamil. Yes *po. Allowed po kami under* 6.2.3.7 of the joint circular *po.*

QUESTIONS OF SENATOR-JUDGE TULFO (R)

Senator-Judge Tulfo (R). Mr. Witness, *sa panahon na kung saan kabilang ka ng* ICFAO *at ikaw ang nag-*audit *ng mga ahensiya ng gobyerno, mayroon ka na bang— bukod sa* OVP *at saka* DepEd under VP Sara—*mayroon ka na bang ibang* agency *ng* government *na naisyuhan* (issue) *ninyo ng* disallowance?

Mr. Wamil. *Sa pagkakaalam ko, mayroon na po.*

Senator-Judge Tulfo (R). *Ano itong mga* agency *na ito?*

Mr. Wamil. *Hindi ko po puwedeng i-*disclose, Your Honor.

Senator-Judge Tulfo (R). Okay. *At bakit? Bakit sila naisyuhan* (issue) *ng* disallowance?

Mr. Wamil. *Dahil iyon nga po, since ang* basis *lang po namin ay iyong* joint circular, *hindi po* compliant *doon sa* provisions *ng* joint circular.

Senator-Judge Tulfo (R). *Hindi* compliant. Okay, so *noong naisyuhan* (issue) *ng* disallowance *iyong* office *ni* VP Sara, *anong naging tugon nila?*

Mr. Wamil. *Wala na po akong* personal knowledge, Your Honor, *kasi wala na po ako sa* ICFAO.

Senator-Judge Tulfo (R). Okay. *Nabanggit mo rin na ikaw nga ay pinuntahan sa tanggapan mo sa* COA *para magkaroon ng tinatawag na* audit query. *Iyon ba ang kauna-unahang pagkakataon lamang na mayroong taga-agency, government agency, na pumunta sa opisina mo para makipag-usap sa iyo?*

Mr. Wamil. *May mga* agency *po na nagtatanong, nagsi-*seek *po ng* clarification with respect to the provisions of the joint circular, *pero iyong* OVP *po iyong* first time *na nag-*ask *po noong* audit query.

Senator-Judge Tulfo (R). OVP?

Mr. Wamil. Yes *po.*

Senator-Judge Tulfo (R). Okay. *Noong mga panahon na pumunta sila sa iyong tanggapan, ipinanganak na ba doon si Mary Grace Piattos, hindi pa*?

Mr. Wamil. I wouldn't—

Senator-Judge Tulfo (R). *Mayroon na bang Grace Piattos noon?*

Mr. Wamil. *Wala pa po doon sa* submissions *nila po*, Your Honor.

Senator-Judge Tulfo (R). *Wala pa.* Okay.

Noong pinuntahan ka ng chief of staff *ng* OVP *at saka iyong si* Attorney *na nandito ngayon—nakalimutan ko na iyong pangalan niya. Ayoko nang banggitin*—Poa. *Were you intimidated?*

Mr. Wamil. *Wala naman pong ganoon*, Your Honor.

Senator-Judge Tulfo (R). Good. And *iyon iyong isang unang pagkakataon na sabi mo nga kanina na may pumunta doon para makipag-usap tungkol sa* audit query?

Mr. Wamil. Yes *po.*

Senator-Judge Tulfo (R). Okay. Anyway, nothing personal *ito sa iyo*, Attorney. You are a good lawyer. As a matter of fact, *dati nakausap ko siya noong mayroong programang Wanted sa Radyo. May problema tungkol sa* DepEd, and I called him, *at sumasagot naman siya at iyong mga sinasagot niya sa akin, okay naman.* And for that, *hanga ako sa iyo. Doon lang sa programang Wanted sa Radyo na mabilis kang lapitan at natutugunan mo iyong mga problemang inilalapit ko sa programa ko.* Thank you.

INQUIRY FROM THE COUNSEL FOR RESPONDENT

Mr. Poa. Mr. Presiding Officer ... this is in order, so I would just like to ask if you would allow me to do so. But since I have always been—I mean, I was alluded to, and references were made to the meeting—if you could just give me, maybe, two minutes to just give context to that meeting. But if I am not allowed to do so, then I will submit to the ruling of the Presiding Officer.

The Presiding Officer. Unfortunately, Counsel, no. That is why I also prohibited them from questioning you or alluding to you in relation to any question.

Mr. Poa. Yes, okay. I understand.

The Presiding Officer. You will have the appropriate opportunity during your presentation of evidence-in-chief, if you do so, if you want to, to explain that meeting. Although I watched you trying to explain it yesterday already, which I will address later. But we will cross the bridge when you present your evidence-in-chief, Atty. Poa. You will have your chance.

Mr. Poa. Thank you. Thank you. I respect that, Mr. Presiding Officer.

QUESTIONS OF SENATOR-JUDGE VILLANUEVA

Senator-Judge Villanueva. I will help a bit.

Is there anything illegal, improper to that meeting, Mr. Witness?

Mr. Wamil. *Wala naman po* since *may mga* agency *naman po na nagtatanong din po sa amin.*

Senator-Judge Villanueva. Thank you.

Sa item 4 *ng* Feb 1 *na* AOM *na ginawa po ninyo, sabi po ninyo masyadong* general *ang* socio-economic program delivery *at hindi ito tinukoy, iyong* specific confidential activities. *Ano po iyong* minimum level of detail *na dapat ay nakasaad po doon sa* PFP *o iyong* physical and financial plan

upang makapagbigay po ito nang tunay na authority *at* spending limit *at hindi naman na inilalantad iyong sensitibong* operational information?

Mr. Wamil. Based *po doon sa* joint circular, *dapat naka-indicate po diyan iyong* specific programs, activities, and projects *po na pagbabasehan noong kanilang* confidential disbursement. *Iyong* specific confidential activities *po na kanilang pagbabasehan,* since *iyan po ay plano, diyan po nakabase iyong kanilang* confidential expenses.

Senator-Judge Villanueva. So the PFP is not merely a reporting form.

Mr. Wamil. Yes *po. Iyan po iyong* basis for disbursement.

Senator-Judge Villanueva. *Dapat po bang* approved *at* sufficiently detailed *iyong* PFP *bago ilabas o gastusin ang* confidential funds? *Kung magbigay lamang po ng mas detalyadong paliwanag,* for example, *pagkatapos magastos iyong salapi, maaari po ba nitong* retroactively *ma*-cure *ang kakulangan doon sa* original PFP?

Mr. Wamil. *Puwedeng paulit po ng tanong,* Your Honor. Sorry.

Senator-Judge Villanueva. *Ulitin ko lang. Dapat po bang* approved at sufficiently detailed *iyong* PFP *bago ito ilabas o gastusin ang* confidential funds? *At kung nagbigay po, sa pagkakataong ito, nang mas detalyadong paliwanag pagkatapos magastos iyong salapi, maaari po ba nitong* retroactively *ay ma*-cure *ang kakulangan sa* original PFP?

Mr. Wamil. *Maaari po,* Your Honor.

Senator-Judge Villanueva. So *mako*-cure *siya. Ngunit hindi ito nagawa? Kaya po natuloy iyong* AOM, *kaya natuloy doon sa* NS?

Mr. Wamil. Yes *po.*

Senator-Judge Villanueva. *Nabanggit po ninyo na limitado iyong* space *sa* accomplishment report *kaya hindi po maipaliwanag ng ahensiya kung ano talaga iyong bawat* purchase *o* expense. *At dahil dito, tama po ba na hindi dapat ibase lamang ng* COA *iyong kanilang* findings *doon sa* broad labels *lamang at kailangan suriin muna ang bawat* transaction *at* supporting document?

Mr. Wamil. Yes *po,* Your Honor.

Senator-Judge Villanueva. *Doon po sa* 82 million *na* medical and food aid, 20 million *na* incentives or traveling, *sinuri po ba ng* COA *ang bawat* purchase *at* payment? *Alin po dito iyong* supported *at* allowable *sa ilalim ng* item 4.8, *at alin naman po ang* unsupported *o hindi* allowable?

Mr. Wamil. *Ang pinagbasehan po namin ng* findings *niyan* is *iyong sinubmit (submit) po nilang* documentary evidence of payments *po. Doon po namin in*-evaluate if compliant *ba si* OVP *doon sa* requirements *ng* joint circular.

Senator-Judge Villanueva. *At alin po iyong* supported *at* allowable *at iyong hindi?*

Mr. Wamil. *Wala pong* data as of this moment *po.*

Senator-Judge Villanueva. So you agree, sir, *iyong* broad labels *ng* medical and food, incentives, do not by themselves show the nature?

Mr. Wamil. My apologies, Your Honor, *pero iyong sinabi ninyo po pala na* provision of medical and food aid *at iyong* payment of incentives or traveling are per se *hindi po siya* among the allowable expenses *po under* 4.8.

Senator-Judge Villanueva. *Iyon iyong tanong ko.* Thank you.

Paki-explain nga po pa.

Mr. Wamil. *Dahil iyong* enumeration *po* under 4.8 *na* allowable expenses *ay* exclusive *po,* so *kapag hindi po kasama doon iyong kanilang* expenditure, *hindi na po siya* allowed as confidential expenses *po.*

Senator-Judge Villanueva. So, *iyong* limited space in the accomplishment report may result in incomplete or overly broad descriptions. Would you agree?

Mr. Wamil. Yes *po*.

Senator-Judge Villanueva. *Kaya iyong* relevant question is not whether the entire category was allowable or disallowable. COA should be able to identify—*at nabanggit po ng* witness *natin*—to identify the specific transactions and amounts that were supported, unsupported, or outside the allowable purposes. *Tama po iyon*?

Mr. Wamil. Yes *po*.

Senator-Judge Villanueva. *Magwawakas lang po ako* by saying, again, and I pounded this a while ago, *importante na may* independent verifiable powers *ang* COA, *hindi lamang doon sa* documents *na sine*-send *po sa kanila*.

Just to share my experience when I was in TESDA, before the AOM came out, *iyon pong* scholar, for instance, *tinawagan po iyong* scholar. *Eh hindi ho makontak, nagpalit ho ng* telephone number. *Sabi,* ghost *na agad*. So, *ang hirap po noon*. But *doon sa* AOM, *nai*-prove *kaya hindi nag*-issue *ng* notice of suspension because *natunton iyong* scholar.

So, I hope that is very clear and would help our Commission on Audit in doing their job more efficiently.

QUESTIONS OF SENATOR-JUDGE LACSON

Senator-Judge Lacson. What is your level or security clearance level? Top secret being the highest—access *sa* documents *saka* information—restricted being the lowest. *Mayroon ka bang* security clearance *na na*-grant *o na*-issue *para sa iyo*?

Mr. Wamil. *Wala naman.*

Senator-Judge Lacson. Well, you know, I assume *na mataas iyong* security clearance *mo kasi ang hinahawakan mo, ino*-audit *mo,* confidential funds, *hindi ba*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Lacson. So, I wonder why *wala kang* security clearance. *Kasi, paano ka mag-o*-audit, *kasi pag may* intelligence project, *naka*-vault *iyan eh. Lahat ng* aliases, *iyon ang nakalabas. Pero iyong tunay na* identities corresponding to the aliases, *naka*-vault. *Pag* declassified *na,* terminated *na iyong* program, *iyong* activity *o iyong* project, intelligence project, *puwede na ilabas iyon kasi* declassified *na iyon*. So, *kung wala kang* security clearance, *papaano mo ma-a*-access *iyong tulad ng sinabi ni* Senator Zubiri, quarterly, *nagpapadala sa* Senate President, President, Speaker of the House *ng* intelligence and confidential—*paano ginastos kasi may* oversight powers *kami, hindi ba*? So, *papaano ka makakapag*-audit properly *kung hindi mo alam iyong* nature *ng* intelligence project or operation?

Kaya kanina ang tinatanong ko, iyon bang evidence of success, per activity? *Halimbawa,* after surveillance report. And mind you, you cannot call it "successful" *kung* negative *iyong* surveillance. *Walang nakita eh, pero gumastos ng pera iyon.*

So, would you consider that—another topic—as a success or evidence of success *maski* negative *iyong resulta ng* intelligence information gathering, operation or activity, or *iyong* after surveillance report? So, *kung walang* result, negative, *ano iyon, hindi* successful? *Hindi pwedeng i*-clear?

Mr. Wamil. *Nakalagay po kasi iyong* nature *ng* item is payment of reward. So, *dapat*—

Senator-Judge Lacson. No, no, no. *Pagka kasi nag*-acknowledgment receipt, *halimbawa, bumyahe, mayroon ding* informant *iyong* informant. *Ginastusan, o bumili ng sigarilyo sa sari-sari* store, *nagkape kasi kausap iyong* informant, *wala ka makikitang*—

Mr. Wamil. *Ay,* sorry *po. Puwedeng paulit*?

Senator-Judge Lacson. *Ulitin ko, ha. Hindi lahat ng* after surveillance report, successful. Negative *eh, walang nakita pero gumastos. Hindi lahat ng* intelligence gathering information successful, *kasi* negative. *Pero may gastos iyon.* How would you classify that? Evidence of success *ba iyon o hindi*?

These are practical questions. *Kasi galing ako diyan kaya alam ko iyong kalakaran.*

Mr. Wamil. *Opo.* That calls for—

Senator-Judge Lascon. *Iyon nga eh, wala kang* security clearance *kasi. Kasi naka-*vault *lahat iyan. 'Pagka* intelligence project, *naka-*vault. *'Pag* declassified, terminated *iyong* project, *saka ilalabas iyon. Nandoon lahat iyong mga tunay na pangalan ng mga aliases.*

Mr. Wamil. *Opo.*

Senator-Judge Lascon. *Kumuha ka ng* security clearance.

QUESTIONS OF SENATOR-JUDGE PADILLA

Senator-Judge Padilla. *Maraming salamat po, Ginoong Tagapamahalang Hukom.*

Susundan ko lang po iyong mga tanong ko kanina, kabayan Nueva Ecija.

Mr. Wamil. Okay *po.*

Senator-Judge Padilla. *Opo. Iyong una pong tseke ay* P125 million, December 20, 2022. *Tama po ba?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Padilla. *Opo. Batid ninyo po ba na ang* founding anniversary *ng* CPP-NPA *ay* December 26?

Mr. Wamil. *Wala po akong* personal knowledge about that, Your Honor.

Senator-Judge Padilla. *Opo. Dahil wala po kayong—katulad nang sinabi ni* Senator Lacson, *wala po kayong* clearance, *ano?*

Pangalawa, second check *po* P125 million, January 31, 2023, *tama po*?

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Padilla. *Ang* NPA founding anniversary *po ay* March 29. *Batid ninyo po ba iyon?*

Mr. Wamil. *Wala po akong* personal knowledge, Your Honor.

Senator-Judge Padilla. Okay, third check, P125 million, April 18, 2023. *Tama po ba?*

Mr. Wamil. *Hindi ko po matandaan iyong* date *po ng tseke.* May I refer *po* to the check *po*?

Senator-Judge Padilla. April 18, 2023 *po iyong* 125 million.

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Padilla. *Opo. Ang* 50th *po*, golden anniversary *ng* NDF, National Democratic Front, *ay* April 20 *po. Kaya ko po nabanggit lahat ito, ito pong mga* dates *na ito, noong* December 26, March 29, April 24, *lahat po ito walang nangyaring* attack. *Lahat po* foiled. *Wala po.* For the first time, *wala pong nangyaring* attack. *Kasi tuwing* founding anniversary, *may* attack. *Ang tanong ko po, Ginoong Kabayan, naniniwala po ba kayo na malaki ang papel ng* confidential fund *at* confidential agent?

Mr. Wamil. *Depende po iyon sa kung ano po talaga iyong* mandate *ng* agency *po*, Your Honor.

Senator-Judge Padilla. *Alam naman po natin na ang* DepEd, *diyan po nanggagaling ang tinatawag naming—sa* communist party *po, ano, mayroon po kasing pangkat gerilya at pangkat politikal. Iyong pangkat politikal, iyan po iyong mga estudyante na nanggagaling sa mga unibersidad. Sang-ayon po ba kayo doon?*

Mr. Wamil. I cannot answer that *po*, Your Honor.

Senator-Judge Padilla. Okay. *Dahil wala nga po pala kayong clearance. Maraming alamat po.*

QUESTIONS OF THE PRESIDING OFFICER

The Presiding Officer. Before I let you go, Attorney Wamil, just to continue the points I raised earlier and to clarify it for the senator-judges. Under 8.3, *dapat may* failure to liquidate *at* demand *bago maging prima facie. Tama po ba?*

Mr. Wamil. Yes *po*, based on the provision *po*.

The Presiding Officer. But the provision simply cites what? *Ano po iyong* basis *ng* 8.3?

Mr. Wamil. Jurisprudence *po*, Your Honor.

The Presiding Officer. *Hindi lang* jurisprudence, *hindi ba? Kino*-quote *ng* jurisprudence *ng Martinez ang* Article 217 *ng* Revised Penal Code for malversation. If you read *Martinez,* that is the jurisprudence cited by 8.3.

Mr. Wamil. *Hindi ko na po maalala iyong* Martinez case *po*.

The Presiding Officer. *Iyon po iyong nakalagay na kaso sa ilalim ng 8.3 na sina*-cite *ninyo po mula noong simula pa kayo magtestigo. Nakasaad po iyon doon kung gusto ninyong tingnan.*

Mr. Wamil. May I refer *po*, Your Honor?

The Presiding Officer. Kindly give him the joint memorandum circular which he has been quoting from since the beginning.

Mr. Wamil. Based on this provision *po*, yes *po*, Your Honor.

The Presiding Officer. You have been quoting 8.3 the whole day yesterday and today, so I guess you should know the basis. The *Martinez* ruling of the Supreme Court, which in turn only cited Article 217 of the Revised Penal Code. Are you aware of that, Attorney Wamil? Which basically says *na may prima facie para mag*-file *ng* information *ang Sandiganbayan laban sa isang opisyal. Iyan po iyong kasong iyon, hindi po ba*?

Mr. Wamil. *Hindi ko na—*

The Presiding Officer. Are you familiar?

Mr. Wamil. *Hindi ko na po ma*-recall *po*, Your Honor.

The Presiding Officer. Now, to go to the details, failure to liquidate. *Pag may* AOM *po bang in*-issue, failure to liquidate *na iyon*? Yes or no?

Mr. Wamil. No *pa po*.

The Presiding Officer. *Pag nakadalawang* AOM, failure to liquidate *po ba iyon? Hindi pa rin*?

Mr. Wamil. *Hindi pa rin po.*

The Presiding Officer. *Pangatlo hanggang panglimang* AOM *na kulang pa rin iyong sina*-submit, *may* failure to liquidate *na po ba? Wala pa rin*?

Mr. Wamil. *Wala pa rin po.*

The Presiding Officer. *Pag nag*-notice of suspension, *may* failure to liquidate *na po ba? May* failure to liquidate *na po ba—sa inyong interpretasyon dahil* auditor *naman kayo—kapagka nag*-issue *na ng* notice of suspension?

Mr. Wamil. Based on the definition *po kasi ng* notice of suspension, *nakalagay po doon na,* "It appears that the disbursement is illegal, irregular, or improper." So—

The Presiding Officer. It appears, but is it within the purview and definition of failure to liquidate? According to your interpretation, failure to liquidate *na po ba iyon o hindi pa*?

Mr. Wamil. Yes *po,* Your Honor, failure to liquidate.

The Presiding Officer. *Sa pananaw ninyo, pag may* notice of suspension, failure to liquidate *na*. Notice of disallowance, failure to liquidate?

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. *Ngayon*—failure to liquidate *pa lang po tayo. Kailan nagiging* final *iyang mga iyan*? Failure to liquidate, *iyang* finding *na* failure to liquidate?

Mr. Wamil. *Kapag nag*-appeal *po* and then *nagkaroon po ng* resolution *si* commission proper *at nagkaroon po ng* final decision.

The Presiding Officer. Final and executory *na po siya* immediately or after X days?

Mr. Wamil. *Pag nag*-final decision *na po*, yes *po*, final and executory *na po siya kaagad.*

The Presiding Officer. Immediately?

Mr. Wamil. Yes *po. Pag naglabas po ng* decision *si* Commission Proper, yes *po.*

The Presiding Officer. *Paano po pag inapela sa Korte Suprema?*

Mr. Wamil. *Ang* basis *naman po ng—ang* ground *naman po ng* petition for *certiorari* is a grave abuse of discretion.

The Presiding Officer. So?

Mr. Wamil. *Pero ang nakalagay po sa aming* rules *po kasi,* from the moment *na magkaroon ng* final decision, *puwede na po siyang i*-refer to the Office of the Ombudsman for the filing of the criminal charges.

The Presiding Officer. *Hindi ko sinasabing puwede nang i*-refer *o hindi. Hindi ko rin sinasabing bawal maging* subject matter *ng* impeachment. *Ang tinatanong ko lang po*, final *na po ba iyon*? Meaning, *may* failure to liquidate *na at* final *na iyong* finding *na iyon o hindi pa kapagka inapela sa Korte Suprema*? As a lawyer, Attorney Wamil, come on.

Mr. Wamil. *Kasi* based on my understanding *po,* since *iyong—kapag nag*-issue *po ng* final order *si* Commission Proper *ng* COA, since *iyon na po iyong* time *na puwedeng mag*-file *ng* charges *na* criminal—*mag*-endorse *po* for the filing of criminal charges *sa* Ombudsman—

The Presiding Officer. *Hindi po* filing *ang tinatanong ko. Ang tinatanong ko, kung* final *na po o hindi sa pananaw ninyo, ang usapan natin kanina noong tinanong ko kayo, hindi ba*?

Mr. Wamil. Yes *po.*

The Presiding Officer. Executory *siya, maliban na lang kung may* TRO, *pero hindi pa* final *iyong desisyon.*

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. *Pero tama ka, puwedeng mag*-file *dahil ang* requirement *lamang naman para mag*-file *ay prima facie, hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. *Iyon nga iyong sina*-cite *ninyong kaso eh, sa Martinez.*

Mr. Wamil. Yes *po.*

The Presiding Officer. *At kaugnay naman po ng* demand, *ang* AOM *ba may* demand?

Mr. Wamil. Yes *po,* since *nire*-require *po iyong* agency to comply and to submit.

The Presiding Officer. *Iyon po ba iyong sinasabing* demand *sa* 8.3? *Mag*-comply *o magbayad*? *Hindi po ba ang* requirement *ng* 8.3 *ay mag*-restitute *na, hindi mag*-comply?

Mr. Wamil. *Ang nakalagay po kasi dito,* "liquidate" *po.* So, *iyong* submission *po ng* liquidation requirements.

The Presiding Officer. *Nakalagay po ay,* "Failure to liquidate is *prima facie.* Failure to liquidate and upon due demand is *prima facie.*" *Hindi ba*?

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. *May* demand *ka ba sa* AOM *mo*?

Mr. Wamil. Yes *po*.

The Presiding Officer. *Saan nakalagay doon*? *Saan po nakalagay sa* AOM *iyong* demand?

Mr. Wamil. *Doon sa* last paragraph *po na hinihingi iyong* comments and to submit *po the* supporting documents.

The Presiding Officer. So, *hindi* restitution *iyong pinag-uusapan natin dito*. Demand to submit documents.

Mr. Wamil. Yes *po*, yes *po*. *Iyong* restitution *po,* Your Honor, *kapag may* ND *po*, *may* notice of disallowance *na na*-issue.

The Presiding Officer. *So, basta may* demand—*sa* AOM *mo may* demand *na, pero wala pang* failure to liquidate? *At ang depinisyon mo ng* demand is a demand to liquidate ...

Mr. Wamil. To submit the documents po.

The Presiding Officer. ... *hindi po mag*-restitute?

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. *Tama po*?

Mr. Wamil. Yes *po,* Your Honor.

The Presiding Officer. So *sa puntong ito, sabi mo, may alam kang* notice of disallowance *na, kung walang* appeal *ito*, final *na iyon 'pag hindi pumasok sa* period of appeal.

Mr. Wamil. Yes *po, nagiging* final and executory *po siya*, Your Honor.

The Presiding Officer. Finally, as a lawyer, if it is appealed to the Supreme Court under whatever relevant rule, 45 or 65, as a lawyer, does that make the decision of the COA final? Or does that mean it's not yet final until and unless ruled upon by the court with finality?

Mr. Wamil. *Iyong* decision *po kasi ng* COA *ay may* different aspects. *Mayroon po iyong ire*-restitute, *kung i*-endorse *po doon sa* Ombudsman for filing of criminal charges and admin. *Iyong* obligation to restitute *po kasi, kapag naging* final *na po* on the level *pa lang po ng* COA, *ay dapat na po siyang bayaran* even if there is a pending petition with the Supreme Court. *Hindi po siya mai*-stay, unless *may* TRO *po*.

The Presiding Officer. Unless *nga may* TRO.

Mr. Wamil. Yes *po,* Your Honor.

QUESTIONS OF SENATOR-JUDGE HONTIVEROS

Senator-Judge Hontiveros. Mr. Witness, *isang huling tanong na lamang po. Sa* Government Accounting Code, *sino po ang mga opisyal na itinuturing na* accountable officers?

Mr. Wamil. Under the Government Accounting Code, *iyong* disbursing officer, *iyong* accountant, *iyong* treasurer, *iyong* project officer, and the head of the agency *po*.

Senator-Judge Hontiveros. *At tama po ba na* under this law, *sa* Sections 101 *at lalo na* 102, *ang* head of agency *ay* primarily *at* immediately responsible *para sa pondo sa kaniyang ahensiya?*

Mr. Wamil. Yes *po*.

Senator-Judge Hontiveros. *Salamat po*, Mr. Witness.

QUESTIONS OF SENATOR-JUDGE PANGILINAN

Senator-Judge Pangilinan. Yes, one or two questions, Mr. Presiding Officer.

Doon sa sampung taon mong karanasan bilang auditor *ng mga* confidential funds, *lahat ba ng tatlumpung ahensiya ng pamahalaan inuubos iyong naka*-allocate *sa kanilang pondo?*

Mr. Wamil. *Mayroon pong iba na hindi po.*

Senator-Judge Pangilinan. *Mayroong iba.*

Mr. Wamil. Yes *po.*

Senator-Judge Pangilinan. *So mayroong nauubos.*

Mr. Wamil. Yes *po.*

Senator-Judge Pangilinan. *At dito sa mga hindi nauubos, saan napupunta?*

Mr. Wamil. *Ibinabalik po nila sa* National Treasury.

Senator-Judge Pangilinan. Okay. So *dito kasi sa tatlong* quarters, *puro ano iyon, eh ubos lahat, 'no*—2022, 2023 first quarter, second quarter. *Iyong mga in-*audit *mo, ubos lahat, hindi ba?*

Mr. Wamil. Based on the documents *po*, yes *po*, Your Honor.

Senator-Judge Pangilinan. Yes. Okay. *Pero mayroong mga ahensiya, hindi inuubos.*

Mr. Wamil. Yes *po, sa pagkakaalala ko.*

Senator-Judge Pangilinan. Okay. *Dito naman sa usapin ng* finality, *nabanggit ni* Presiding Officer. So *pagka nasa*—pending *sa* Supreme Court, *hindi pa* final, *'no? Ngayon, kung halimbawa, sa* AOM, *sinubmit* (submit) *na ng* Office of the Vice President *at* DepEd *iyong kumpletong dokumento, walang problema, hindi ba?*

Mr. Wamil. *Wala na pong problema*, Your Honor.

Senator-Judge Pangilinan. So *wala nang tutuloy sa* notice of suspension.

Mr. Wamil. Yes *po.*

Senator-Judge Pangilinan. *Kung* after the notice of suspension, *nag-*submit *ang* OVP *ng lahat ng kinakailangang dokumento, di tapos na ang boksing, 'ika nga, wala nang problema. Tama?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. And the same—from notice of disallowance, *pupuwede pa bang i-*submit, *mag-*reconsider *tapos isa-*submit *lahat ng dokumento na nararapat?*

Mr. Wamil. *'Pag* notice of disallowance *po is mag-a-*appeal *na lang po* or to settle *iyong* remedies *po.*

Senator-Judge Pangilinan. Yes.

Mr. Wamil. *Hindi na po iyong* submission *lang po ng* documents.

Senator-Judge Pangilinan. Appeal *sa en banc.*

Mr. Wamil. *Sa* higher authority, which is the Commission Proper *po.*

Senator-Judge Pangilinan. Yes. And then, *doon, pupuwede ring i-*submit *lahat ng dokumento, maaari*, hypothetical, *hindi ba?*

Mr. Wamil. *Kapag in-*allow *po sila,* Your Honor.

Senator-Judge Pangilinan. Yes. And upon leave of the Commission, *hindi ba? At 'pag na-*submit *lahat ng mga* pertinent documents, *wala nang problema, 'no?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. So, in other words, *ang usapin lang talaga rito ay i-*submit *iyong mga tamang dokumento. Tama?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. And I would assume, *pagdating sa Korte Suprema, dahil* pending, *halimbawa, sa Korte Suprema, 'pag sinubmit lahat ng dokumento ng* OVP *para patunayan na talagang ginastos ng tama ang pondo, walang problema, hindi po ba?*

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. So *dokumento—ebidensiya ng dokumento ng gastos ang usapin dito para mawalang sala o hindi matuloy itong mga* disallowances *ng* COA.

Mr. Wamil. Yes *po*, Your Honor.

Senator-Judge Pangilinan. *Na nagkakahalagang? Magkano*?

Mr. Wamil. Disallowance *po. Hindi po ako— wala po akong* personal knowledge *doon sa* amount.

Senator-Judge Pangilinan. Yes, about 300, I forgot, *pero tatlong* quarter *iyon*—P375 million.

The Presiding Officer. No, for the OVP, Senator-Judge Pangilinan, I think the notice of disallowance only pertains to about P73 million.

Senator-Judge Pangilinan. For the OVP.

The Presiding Officer. Only for the last quarter.

Senator-Judge Pangilinan. Yes, for the last quarter.

The Presiding Officer. *Wala pa namang* ND *lahat noong* quarters *sa pagkakaalam ko. Hindi pa pinepresinta.*

Senator-Judge Pangilinan. No disallowance *pero may mga* suspension.

The Presiding Officer. Yes. *Hindi pa pinepresinta.*

Senator-Judge Pangilinan. But we are talking about several hundred million *na kung nasumite lang iyong tamang dokumento, wala tayong* issue.

Mr. Wamil. Yes *po*, Your Honor.

DISCHARGE OF THE WITNESS

The Presiding Officer formally discharged Attorney Wamil from further testimony.

SUSPENSION OF TRIAL

With the permission of the Court, the trial was suspended.

It was 12:21 p.m.

RESUMPTION OF TRIAL

At 1:03 p.m., the trial was resumed.

PRESENTATION OF WITNESS

Atty. Lorna P. Kapunan called on Ms. Xylene Mae L. Del Campo, State Auditor of COA-ICFAO, to the witness stand, after which the Clerk of Court administered her oath.

APPEARANCE OF COUNSEL FOR THE RESPONDENT

The Presiding Officer recognized the Respondent's Counsel, Attorney Kristine Ferrer.

STIPULATIONS ON THE OFFER OF EVIDENCE

Ms. Kapunan. With the permission of this honorable Court, good afternoon, everyone, Mr. Presiding Officer, Senate President, and honorable senator-judges.

Before we proceed, Your Honor, I think it is evident from the boxes in front of us that after the first witness where we had emptied four boxes, we have 11 boxes remaining, Your Honor, as may be seen here. And, therefore, we find it necessary and useful to go through a stipulation with the defense counsel, Your Honor.

The Presiding Officer. Counsel may proceed.

Ms. Kapunan. For easy reference, we will likewise be flashing this on the screen, with the kind permission, and showing documents as we progress to the defense counsel.

Your Honor please, also as a blanket manifestation, we wish to state that the documents that are going to be presented are really common exhibits, marked both for the Prosecution and for the Defense in the pre-trial conference and likewise is part of the pre-trial order of this honorable Court, Your Honor.

The Presiding Officer. Counsel, may I ask if you have a prepared list of documents for stipulation similarly to what you had yesterday?

Ms. Kapunan. Yes, Your Honor, we will be flashing them—

The Presiding Officer. No, can you furnish the Chair with a copy of the same so that we can follow?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. The Sergeant-at-Arms is instructed to kindly get a copy of the list of documents for proposed stipulation.

Ms. Kapunan. Likewise, Your Honor, for the rest of the Impeachment Court, Your Honor, we have them flashed on the screen.

The first document is letter response dated March 13, 2024.

The Presiding Officer. Hold on, hold on, Counsel. Have you furnished the Counsel for the Respondent with the copy of the list?

Ms. Kapunan. Yes, Your Honor.

Ms. Ferrer. We have no copy of that.

Ms. Kapunan. It's on its way.

The Presiding Officer. Do you have a copy, Atty. Kristine?

Ms. Ferrer. I don't have a copy yet, Your Honor.

The Presiding Officer. Kindly furnish. Court will declare a five-minute recess so that the Counsel for the Respondent can review and go over the list, to abbreviate the proceedings.

Kindly go over it, Atty. Kristine, and your fellow counsels for the Respondent in order to be able to manifest which among these documents you are willing to stipulate.

SUSPENSION OF TRIAL

With the permission of the Court, the trial was suspended.

It was 1:08 p.m.

RESUMPTION OF TRIAL

At 1:28 p.m., the trial was resumed.

STIPULATIONS ON THE OFFER OF EVIDENCE
(*Continuation*)

The Presiding Officer. For the guidance—for the future guidance of the parties, may the Court direct the Counsel for the parties to kindly furnish the other side whatever list of documents for

stipulation they may have in relation to a witness a day before at least. So that this thing that we're doing which should have been done during pre-trial actually will no longer be done in open court and waste—not really waste—but use up the court's time.

So, Attorney Kristine, Counsel for Respondent, you are ready to respond to the proposed documents for stipulation contained in three pages?

Ms. Ferrer. Yes, Your Honor.

The Presiding Officer. You are recognized, ma'am. You may proceed.

Ms. Ferrer. Thank you, Your Honor.

After perusing at the list, Your Honor, we will not be stipulating on eight items, and I will be enumerating these eight items and tell the Court the reason why we will not be stipulating on these items.

Ms. Kapunan. Your Honor, please.

The Presiding Officer. Yes, what is the pleasure of the Counsel for the Panel of Prosecutors, rather?

Ms. Kapunan. May we suggest, Your Honor, for orderly procedure, that we go over our proposed stipulations and then they can respond accordingly. Because we also would like this Honorable Impeachment Court to appreciate the documents that will be stipulated upon, which are as important as compared as well to the documents that will not be stipulated upon, Your Honor. They will be very short in any event, Your Honor.

The Presiding Officer. Counsel, stipulation does not mean that you will not present it before the witness anymore for whatever purpose it may serve.

Ms. Kapunan. Yes, Your Honor. These stipulations will not dispense with the need for the witness to testify and to identify the document and to attest as to its contents, Your Honor.

The Presiding Officer. So just as to the authenticity of these documents and due execution, I guess.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. That's what the stipulation is being asked for?

So, let's go through your list, Counsel.

The Chair will instruct the Counsel for the Panel of Prosecutors to kindly go over the list. And may we elicit a response from the Counsel for Respondent whether they will stipulate or not. And you don't need to cite a reason, but you may do so also, if you desire.

Attorney Kapunan, you may proceed, ma'am.

Ms. Kapunan. With the permission of this Honorable Court. Flashed on the screen for easy reference is a Letter-Response dated March 13, 2024. This is Exhibit P-I-13-b; and for the Defense, this is Exhibit I-120-OVP. Stipulated, Your Honor.

Ms. Ferrer. We stipulate, Your Honor.

The Presiding Officer. Duly noted.

Attorney Kapunan?

Ms. Kapunan. Next, Your Honor, is a Notice of Disallowance dated August 8, 2024, which is Exhibit P-I-13-c. And for the Defense, it is Exhibit I-108-OVP. Stipulated, Your Honor.

Ms. Ferrer. We stipulate, Your Honor.

The Presiding Officer. Noted.

Ms. Kapunan. The next is Exhibit P-I-12-f, which is the Response dated April 19, 2024, Your Honor. This is Defense Exhibit I-115, Office of the Vice President and series.

The Presiding Officer. Attorney Kristine?

Ms. Ferrer. I'm sorry, Honor. Can I confer with my—?

The Presiding Officer. You may do so.

Ms. Ferrer. We do not stipulate, Your Honor.

The Presiding Officer. Proceed, counsel. Attorney Kapunan.

Ms. Kapunan. Next, Your Honor, we have acknowledgment receipts for the periods February 6 to June 30, 2023, and April 25 to June 30, 2023. For the appreciation of this Honorable Court, Your Honor, this is Exhibits P-I-8-850 to P-I-8-1714, representing the first quarter documents of the Office of the President and the second quarter documents of the Office of the Vice President. The first quarter is 519 documents; the second quarter is 530 documents, or a total of 1,049 documents, Your Honor.

The Presiding Officer. Counsel, the copy you gave me is different from what you just read. The copy I have is Exhibits P-I-8-849 to P-I-8-1898, and it covers ARs for the period February 6 to March 29, 2023 for the first quarter, and April 25 to June 30, 2023 for the second quarter. That is different from what you are showing on the screen, Counsel.

Ms. Kapunan. Yes, Your Honor, my bad. It is what is flashed on the screen, Your Honor. The Presiding Officer is correct, Your Honor. But in any event, these are the same number of documents, totaling 1,049.

The Presiding Officer. I bring that up, Counsel, because that is I guess, the same copy that Counsel for the Respondent has, what I have. Would that be correct?

Ms. Ferrer. No, Your Honor, we have our own copies of the exhibits which we marked.

The Presiding Officer. No. Do you have the same—The copy that Counsel for the Panel of Prosecutors, is it the same copy?

Ms. Ferrer. Yes, yes. The list, Your Honor, yes. We confirm that.

The Presiding Officer. The same copy as the Presiding Officer has, not the one flashed on the screen.

Ms. Ferrer. Yes, Your Honor. I confirm that.

The Presiding Officer. So, you are asking for stipulation for the ones I mentioned, the ARs for the periods I mentioned, February 6 to March 29, 2023 and April 25 to June 30, 2023. Do you stipulate, Counsel?

Ms. Ferrer. We do not stipulate, Your Honor.

The Presiding Officer. Move on, Attorney Kapunan.

Ms. Kapunan. Your Honor, in connection with this, as in the first witness yesterday, since the Presiding Officer did point us to the particular provision in the Rules of Court, which is Rule 130, 3(c) and 3(d), Your Honor, with reference to voluminous documents which would take a lot of time for this Honorable Court, Your Honor, summaries will be allowed to be marked. So just to mention ahead of time...

The Presiding Officer. That is correct, Counsel.

Ms. Kapunan. That we will not be presenting ten thousand forty-nine 10,049 documents, but the summary, a tabulation prepared by this witness, Your Honor.

The Presiding Officer. That is in Section 3(c) in relation to Section 7.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Yes, the Court will allow it as it has allowed it yesterday.

Ms. Kapunan. Thank you, Your Honor.

Next is Exhibit P-I-12-g, which is a certification of the VPSPG, Your Honor. VPSPG certification dated April 4, 2024, which is Defense Exhibit I-91, stipulated, Your Honor.

Ms. Ferrer. We stipulate, Your Honor.

The Presiding Officer. Duly noted.

Ms. Kapunan. We have the Protective Intelligence Operation Report for the engagement of Respondent Duterte and the Vice Presidential Security and Protection Group for the first quarter of 2023, and these are Exhibits P-I-12-h up to P-I-12-h-9, which is Defense Exhibit I-115-OVP and series, Your Honor. We have been told that Counsel will not stipulate to this, Your Honor.

Ms. Ferrer. That is correct, Your Honor.

Ms. Kapunan. May we know the reason, Your Honor?

Ms. Ferrer. Your Honor, we do not stipulate on this because these documents that they marked are incomplete. Hence, they will not truthfully reflect, Your Honor, what the document is. So, we do not stipulate, Your Honor.

The Presiding Officer. Actually, to abbreviate the proceedings, Counsel, no reason need be given by opposing Counsel since stipulation is a voluntary act on their part. They may refuse, and any refusal should not be taken against them as well, although it will abbreviate the proceedings.

Please proceed, Counsel.

Ms. Kapunan. Next, Your Honor, is Protective Intelligence Operations Report for the engagements of Respondent Duterte from the Vice Presidential Security Protection Group for the second quarter of 2023, Exhibits P-I-12-m to P-I-12-m-13, which is Defense exhibit 115-OVP and series, again, not stipulated upon by the Defense, Your Honor.

Ms. Ferrer. That is correct, Your Honor.

The Presiding Officer. Move on, Counsel. Duly noted. Move on.

Ms. Kapunan. Moving on to the third quarter. Incidentally, these documents previously mentioned are for the first and second quarter of 2023, Office of the Vice President. We now turn on to the quarter three, third quarter of 2023, Office of the Vice President. The first exhibit is Audit Observation Memorandum or AOM dated August 8, 2024, Prosecution's Exhibit P-I-12-i; Defense Exhibit I-106-OVP, stipulated upon.

Ms. Ferrer. We stipulate, Your Honor.

The Presiding Officer. Noted.

Ms. Kapunan. Exhibit P-I-12-j, which is the Office of the Vice President's Response, dated August 27, 2024; Defense Exhibit I-116-OVP and series, not stipulated Your Honor.

Ms. Ferrer. That is correct, Your Honor.

The Presiding Officer. Noted.

Ms. Kapunan. Exhibits P-I-8-1899 up to P-I-8-2672, acknowledgment receipts for the period July 14 to September 30, 2023, for the third quarter, not stipulated upon, Your Honor.

Ms. Ferrer. That is correct, Your Honor.

The Presiding Officer. Noted.

Ms. Kapunan. P-I-12-k, a certification dated September 30, 2023, Defense Exhibit I-116-OVP and series, not stipulated upon.

The Presiding Officer. Counsel.

Ms. Ferrer. Sorry, 1 think—

The Presiding Officer. Certification dated September 30, 2023.

Ms. Ferrer. That is stipulated, Your Honor—ah, not stipulated.

The Presiding Officer. I'm sorry?

Ms. Ferrer. Not stipulated.

The Presiding Officer. Not stipulated.

Ms. Kapunan. It is not stipulated, Counsel?

Ms. Ferrer. Yes, not stipulated.

The Presiding Officer. Not stipulated.

Ms. Kapunan. Thank you. Exhibit P-I-12-1-1 up to P-I-12-1-10, Protective Intelligence Operations Report, third quarter of 2023, which is an attachment to the OVP's Response dated August 27, 2024, not stipulated upon.

Ms. Ferrer. That is correct, Your Honor.

Ms. Kapunan. Notice of disallowance—

The Presiding Officer. Before you continue, Counsel. I remember, Attorney Kristine, that you had eight of these proposed documents for stipulation, you will not stipulate on? Or more?

Ms. Ferrer. Actually, Your Honor, it's 10.

The Presiding Officer. Ten.

Ms. Ferrer. Yes.

The Presiding Officer. With the permission of Attorney Kapunan, let us try to abbreviate the proceedings.

What are the remaining two that you will not stipulate on?

Ms. Ferrer. Your Honor, it's Exhibits P-I-17-5 to P-I-17-1229.

The Presiding Officer. These are the acknowledgment receipts...

Ms. Ferrer. Yes, Your Honor.

The Presiding Officer. ... for the period of February 20 to March 30, 2023 and April 20 to June 29, 2023.

Ms. Ferrer. Correct, Your Honor.

The Presiding Officer. And the last one?

Ms. Ferrer. And the last one is the acknowledgment receipts for the period July 12 to September 30, 2023, Your Honor, marked as Exhibits P-I-17-1233 to P-I-17-1894.

The Presiding Officer. The rest, you stipulate on?

Ms. Ferrer. Correct, Your Honor.

The Presiding Officer. Which I will read for the record. With the permission of Attorney Lorna, Counsel for the Panel of Prosecutors.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Counsel for Respondent stipulates on the following documents:

Exhibit P-I-13-f, Notice of Disallowance dated March 31, 2026, also marked as Respondent's Exhibit I-9;

Exhibit P-I-21-b, Response dated April 17, 2024, marked as Respondent's Exhibit I-90;

Exhibit P-I-22-a, Certification dated January 11, 2024 issued by Col. Manaros M. Boransing II, marked as Respondent's Exhibit I-74;

Exhibit P-I-1-22-b, Certification dated December 30, 2023 issued by Col. Carlos B. Sangdaan Jr., likewise marked as Respondent's Exhibit I-75;

Exhibit P-I-22-c, Certification dated December 5, 2023 issued by Col. Magtanggol G. Panopio, also marked as Respondent's Exhibit I-76;

Exhibit P-I-22-d for the Prosecution and Exhibit I-84-DE for the Respondent, an undated

Certification issued by Col. Adonis Bajao;

Exhibit P-I-21-c, AOM dated August 8, 2024, also marked as Exhibit I-106-OVP;

Exhibit P-I-21-d, Response dated August 27, 2024, also Respondent's I-93-DE Exhibit;

Exhibit P-I-22-e, Certification dated September 25, 2023 issued by Jaicris Jan P. Mendoza, also, Respondent's Exhibit I-97-DE;

Exhibit P-1-22-f, Certification dated December 10 issued also by Jaicris Jan Mendoza, also Respondent's I-96-DE;

Exhibit P-1-22-g, Certification dated December 12, 2023 issued by Adonis R. Bajao, also Respondent's Exhibit I-94-DE;

And, finally, Exhibit P-1-22-h, Certification dated July 1, 2024 issued by Darren E. Comia, also Respondent's Exhibit I-95-DE.

Would that be correct, Attorney Kristine?

Ms. Ferrer. Yes, Your Honor. We confirm the enumeration, Your Honor.

The Presiding Officer. You may proceed, Counsel.

Ms. Kapunan. Thank you for that, Mr. Presiding Officer. But for the better understanding of this Honorable Court, the acknowledgment receipts, which Counsel for the Defense has not agreed to testify on, are as follows, Your Honor:

For the first quarter for the Office of the Vice President, that is 519 documents; for the second quarter, 530 documents; for the third quarter of 2023, 774 documents, Your Honor. And if we include the 845 documents identified by Mr. Wamil yesterday, for the fourth quarter of 2022, this Court will have to appreciate that Counsel for the Defense refused to stipulate on—well, it is their right—2,668 documents, Your Honor.

And for the DepEd, Your Honor, for the first quarter of—for the first quarter of 2023, 561 acknowledgment receipts; for the second quarter, Your Honor, 619 acknowledgment receipts; and for the third quarter, 644 acknowledgment receipts. Or to summarize, 1,824 acknowledgment receipts of the Department of Education office, which they themselves submitted to the COA ICFAO.

For a total, for the Office of the Vice President and the DepEd, 4,492 documents contained in 15 boxes, Your Honor.

The Presiding Officer. *Hindi mo naman siguro kami tinatakot,* Attorney Kapunan.

Ms. Kapunan. *Ay, hindi po.*

The Presiding Officer. Kindly proceed, Counsel.

Ms. Kapunan. And also, Your Honor, the reason I made manifestation of this is, we will not present the 15 boxes. We will present—the witness will identify this, but we will be presenting, in lieu thereof, three tabulations—six summaries, Your Honor. Six summaries prepared by this witness for the 4,492 documents, Your Honor, which will be identified in due course of the testimony, together with the acknowledgment receipts, Your Honor.

With the permission of this honorable Court.

The Presiding Officer. As earlier ruled by the Court, we will allow the Witness to testify from a table and/or summaries given the voluminous nature of the documents that she may or will be testifying to.

Counsel may proceed with her direct examination—offer, rather, first.

Ms. Kapunan. Your Honor, please, we likewise request the following stipulations, Your Honor, in addition to these documents:

That, the Witness has taken over the audit of the liquidation documents of the Office of the Vice President for December 21 to 31, 2022 and the first to third quarters of 2023.

The Presiding Officer. Counsel, took over from what?

Ms. Kapunan. From Mr. Wamil.

The Presiding Officer. From December. Meaning, he took over—

Ms. Kapunan. The document—has taken over the audit liquidation documents turned over by Mr. Wamil for this period, Your Honor.

The Presiding Officer. Presumably when Mr. Wamil retired.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Can you give the date when she took over? Mr. Wamil retired February of 2024, if I'm not mistaken.

Ms. Kapunan. Yes, Your Honor, February 12, 2024.

The Presiding Officer. Up to today.

Ms. Kapunan. Up to the present, Your Honor, where he now serves in the COA Pasay, Your Honor.

The Presiding Officer. What does Counsel for the Respondent say?

Ms. Ferrer. Your Honor, we cannot stipulate on that because we are not from COA, so we're not privy, Your Honor, to any of the resolutions or memoranda that were issued with respect to the assignment of their employees, Your Honor.

The Presiding Officer. Witness can testify to that later on. Move on for your other requested stipulations, Counsel, if any.

Ms. Kapunan. That the Witness is competent to testify as to the documents that they themselves, the Office of the Vice President, and the DepEd submitted by way of liquidation documents to the COA ICFAO.

Ms. Ferrer. Can we comment on that, Your Honor?

The Presiding Officer. Yes, Counsel.

Ms. Ferrer. We will not stipulate on that, Your Honor, because they have to establish the competence of that witness to identify the documents.

The Presiding Officer. Move on, Counsel.

Ms. Kapunan. Your Honor, we will not proceed with the other stipulations because Counsel does not seem to be in the mood to stipulate this afternoon, Your Honor.

Ms. Ferrer. Your Honor, please—

The Presiding Officer. It has no relation with mood, Counsel.

Ms. Kapunan. Okay, we will now go on.

The Presiding Officer. The Counsel for the Respondent is well within their rights

Ms. Kapunan. Correct, Your Honor.

The Presiding Officer. ...to refuse stipulation because this is purely mutual on the part of both parties. Your time will come too.

Please proceed with your offer, Counsel.

OFFER OF TESTIMONY BY THE COUNSEL FOR THE PANEL OF PROSECUTORS

Attorney Kapunan made the following offer of the Witness's testimony:

Ms. Kapunan. Testimony of this witness, Your Honor, is being offered for the following:

First, that Ms. Xylene Mae L. Del Campo is a State Auditor of the Commission on Audit Intelligence and Confidential Funds Audit Office.

Second, that Ms. Del Campo was assigned to take over the audit of the OVP's liquidation of its confidential funds from Attorney Roderick Wamil, Your Honor.

For easy appreciation of this Honorable Court, the purposes are being flashed on the screen, Your Honor. In this—

That, *siya po ang nagtuloy ng inumpisahan ni* Mr. Roderick Wamil *na* evaluation *ng* confidential funds.

The Presiding Officer. Chair would just like to correct the earlier statement with your indulgence, Attorney Kapunan, Mr. Wamil did not retire in February 2024. He was transferred to another office within COA.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Yes, please proceed.

Ms. Kapunan. That, Ms. Del Campo evaluated the response of the Office of the Vice President to the Notice of Suspension dated December 13, 2023, which was issued in relation to the OVP's liquidation of its confidential funds for December 2022.

No. 4, that, this witness found that the response of the Office of the Vice President to the Notice of Suspension dated December 13, 2023 is a violation and still non-compliant with Joint Circular 2015-01.

No. 5, that, it was pursuant to this witness's evaluation and recommendations that the Notice of Disallowance dated August 8, 2024 was issued to the Office of the Vice President.

No. 6, that, Ms. Del Campo took over the audit of the Office of the Vice President's responses to the Audit Observation Memorandum dated February 1, 2024, covering the first and second quarters of 2023 and AOM dated August 8, 2024, covering the third quarter of 2023.

That, thereafter, a Notice of Disallowance dated March 31, 2026 was issued to the Office of the Vice President for the liquidation of its confidential funds covering the first to the third quarter of 2023.

This witness also took over the audit of the Department of Education's responses to the Audit Observation Memorandum dated February 1, 2024. This covers the period of first quarter and the second quarter of 2023 and an AOM dated August 8, 2024, which covers the third quarter of 2023 for the Department of Education. Likewise, Your Honor, this witness will testify and authenticate such other documents and will attest to such other matters as are relevant and material to this impeachment case.

The Presiding Officer. Comment on the part of Counsel for the Respondent?

Ms. Ferrer. Subject to cross-examination, Your Honor.

The Presiding Officer. Subject to cross.

Counsel, may proceed with the direct when she is ready.

DIRECT EXAMINATION OF THE WITNESS

Attorney Kapunan conducted the direct examination of the witness as follows:

Ms. Kapunan. Thank you.

Thank you, Counsel.

Madam Witness, can you again please state–*pakisabi ulit ano ang pangalan natin*, your age, your occupation, and other personal circumstances.

Ms. Del Campo. I am Xylene Mae L. Del Campo, 36 years old, a State Auditor, currently assigned in the Intelligence and Confidential Fund Audit Office of the Commission on Audit.

Ms. Kapunan. Will you be testifying in English or Filipino, or both, Madam Witness?

Ms. Del Campo. In both languages *po*.

Ms. Kapunan. Okay. With that permission, Your Honor.

Please tell us, Madam Witness, Ms. Xylene, *ano ba ang* educational background *natin*?

Ms. Del Campo. *Ako po ay nagtapos ng* Bachelor of Science in Accountancy degree *sa* Saint Louis University *po*.

Ms. Kapunan. And you said earlier that *ngayon ay ikaw ay* State Auditor *na ng* COA ICFAO, Intelligence and Confidential Funds Audit Office, correct?

Ms. Del Campo. *Opo*.

Ms. Kapunan. Okay. Can you tell us, before you became State Auditor to this current position, *mayroon ka bang ibang posisyon sa* COA?

Ms. Del Campo. *Wala na po akong naging ibang posisyon sa* COA.

Ms. Kapunan. And when did you start, therefore, your being a State Auditor of the COA ICFAO?

Ms. Del Campo. *Nagsimula po ako noong* August 26, 2014.

Ms. Kapunan. August 26, 2014. Okay.

Ms. Del Campo. *Opo*.

Ms. Kapunan. Just to remind us all, *ano ba ang* functions *noong* COA ICFAO?

Ms. Del Campo. *Ang* COA ICFAO *po ay* office under the Office of the Chairperson *na nagte*-take charge *po sa* audit *ng* intelligence and confidential funds *ng mga* government agencies *po*.

Ms. Kapunan. And what are these government agencies that you have audited?

Ms. Del Campo. *Ang mga na*-audit *ko po* is *mga* local government units, government-owned and controlled corporations *at saka po mga* national government agencies, *na kasama po dito ang* Office of the Vice President *at* Department of Education.

Ms. Kapunan. When you say "Office of the Vice President," who? Which Vice President, specifically, during your term—During your current position from 2014 to the present, which Vice President have you audited in terms of confidential funds?

Ms. Del Campo. *Noong nagsimula po ako sa* COA, *sa* ICFAO, *ang na*-audit *ko lang po na* liquidation documents *ng* Office of the Vice President *ay kay* Vice President Sara Duterte.

Ms. Kapunan. *Bakit siya lang*, Madam Witness?

Ms. Del Campo. *Dahil nga po* from 2014 *hanggang sa ngayon po, iyong nai*-submit *po sa amin na* liquidation documents is *sa* confidential fund *po ni VP Sara.*

Ms. Kapunan. *Mga isinabmit* (submit) *sa inyo*?

Ms. Del Campo. *Opo*.

Ms. Kapunan. You also mentioned *na nag*-audit *ka sa* office of the DepEd, Department of Education. *Sino-sinong mga* Secretaries *ng* DepEd *ang na*-audit *mo para sa* confidential funds?

Ms. Del Campo. *Ang sa* DepEd *naman po, ang na*-audit *ko lang po na* liquidation documents *na na*-submit *sa* office *namin* is liquidation documents *sa* confidential fund *ni* Vice President Sara Duterte *noong siya ay* Secretary of Education.

Ms. Kapunan. *Bakit? Bakit si* Secretary of DepEd Sara Duterte *lang*?

Ms. Del Campo. *Dahil po* from 2014 to present, *siya po iyong—siya lang po iyong* Secretary of Education *na may* confidential fund.

Ms. Kapunan. Let's go now to your current function as State Auditor of the COA ICFAO.

And you started when, Madam Witness? *Kailan ka nag-umpisa dito*?

Ms. Del Campo. August 26, 2014 *po*.

Ms. Kapunan. *Maalala mo ba sino ang sinundan mo sa posisyon na ito*?

Ms. Del Campo. *Puwede pong pakiulit iyong tanong?*

Ms. Kapunan. You started with this office in August?

Ms. Del Campo. *Opo, tama po.*

Ms. Kapunan. And when you started in August, were there any liquidation documents of the Office of the Vice President and the DepEd in that office?

Ms. Del Campo. Yes *po, mayroon po.*

Ms. Kapunan. And did you evaluate them?

Ms. Del Campo. *Noong umalis po si* Mr. Wamil *ako na po ang nagpatuloy ng* audit *noong mga* liquidation documents *po ng* Office of the Vice President *at* Department of Education *po.*

Ms. Kapunan. Okay. *And 'pag sinabi mong* "audit," *anong klaseng* audit *ang ginagawa mo* or *ang ginagawa ng* office *mo?*

Ms. Del Campo. *Ang* audit *po na ginagawa ng aming opisina ay* post-audit *po.*

Ms. Kapunan. Tell us again, what is a post-audit?

Ms. Del Campo. *Sa* post audit *po na ito, natapos na po iyong* transaction *at paggastos ng pondo. Doon na po kami mag-o-*audit *'pag natapos na po ang* transaction *at paggastos ng pondo.*

Ms. Kapunan. *Natapos na iyong* transaction, *nagastos na iyong pera, ino-*audit *ninyo. Anong ino-*audit *ninyo?*

Ms. Del Campo. *Ang ino-*audit *po namin* is *iyong* utilization *ng* confidential and intelligence fund.

Ms. Kapunan. *Ngayon,* what were these documents that Mr. Wamil left and which you took over with?

Ms. Del Campo. *Bale po iniwan po niya sa akin ang mga* documents *ng* OVP for the periods December 21 to 31, 2022, *kasama na rin po ang* first to third quarters *ng* 2023. And for the DepEd *po, iniwan din po niya sa akin ang mga* documents for the first, second, and third quarters of 2023.

Ms. Kapunan. Showing to you, Madam Witness, a tabulation. *Mayroon ginawang* tabulation *si Mr. Wamil at ito po ay minarkahan natin* to cover Exhibits P-I-8-1 up to P-I-8-848, covering 845 acknowledgment receipts for the period December 21 to 31, 2022. If shown to you this tabulation and the supporting acknowledgment receipts, please identify the same.

Ms. Del Campo. *Opo.*

The Presiding Officer. Assisting Counsels may approach, from both parties.

Ms. Kapunan. Your Honor, may we manifest for the record that this witness, Your Honor, is going over, perusing all of these documents, 845 acknowledgment receipts.

The Presiding Officer. Counsel, I thought the Witness will simply peruse the table or summary of Mr. Wamil.

Ms. Kapunan. Yes, Your Honor. These are the documents—these are the ARs mentioned in the tabulation, which she also is looking at, Your Honor.

The Presiding Officer. Okay. So, not just the summary and table prepared by Mr. Wamil, also some samples of the ARs covering the 845 ARs?

Ms. Kapunan. She is looking currently at all of these 845 documents, Your Honor. Because, Your Honor, again, Counsel for the Respondent did not stipulate on these documents.

Ms. Kapunan. Your Honor, please, for efficient use of time, Your Honor, these ARs are just being shown to the Witness, Your Honor, for identification but Counsel for the Respondent may certainly go over them one by one after this trial this afternoon, Your Honor.

The Presiding Officer. The manifestation is noted.

ADMINISTRATIVE MATTERS

The Presiding Officer issued the following orders:

On the subpoenaed documents submitted to the Clerk of Court on July 30, 2026, as well as those to be submitted on August 13, 2026, pursuant to the extension granted to BDO Unibank and Security Bank, the Presiding Officer stated that the Clerk of Court merely performed the ministerial duty of receiving the submissions, that the banks represented that the USB drives contained exact mirror copies of the hard-copy documents, and that these were accurately reflected in their respective document indices. He emphasized, however, that the Court had not yet verified the accuracy of those representations.

Accordingly, the Presiding Officer directed the Clerk of Court to compare the digital and printed copies of the documents already submitted, as well as those yet to be submitted, and to verify them against the document indices provided by the banks to ensure that the USB drives contained, *in toto*, the complete hard-copy submissions before the Court. He further directed the Clerk of Court to furnish the parties with copies of the documents in due course.

DIRECT EXAMINATION OF THE WITNESS
(*Continuation*)

[The Witness and the Counsel for the Respondent are going over the documents.]

The Presiding Officer. Xylene, *kumusta ka na? Malapit ka na o hindi pa?*

Ms. Del Campo. Your Honor, *medyo marami pa po.*

The Presiding Officer. With the permission of the Counsel for the Panel of Prosecutors as well as the Counsel for the Respondent, we will be adjourning in a few minutes for our afternoon session. So as to be able to move on somewhat, the Court directs that Xylene go over these documents after today's trial so that when she continues her testimony on Monday, she can already testify as to those documents if indeed those are the same documents that she reviewed, perused, and were turned over to her by Attorney Wamil.

In the meantime, Counsel, perhaps you can proceed with the table or the summary prepared by either Mr. Wamil or the Witness before we call for adjournment, at least *napakinggan natin si* Ms. Xylene.

Ms. Ferrer. Your Honor, just a quick manifestation, Your Honor.

The Presiding Officer. Yes, Counsel for the Respondent.

Ms. Ferrer. Yes, Your Honor. We noted that the list of accounts, which was supposed to be prepared by Mr. Wamil, with the caption "OVP (December 21 to 31, 2022)," was unsigned and it was undated.

Second, the Witness is merely flipping the pages without comparing the ARs with the list, Your Honor, to check whether the ARs are the same with what was listed by Mr. Wamil, Your Honor.

And the third one is that we note that the folders containing the ARs were not marked as exhibits of the Prosecution, Your Honor.

For the record, Your Honor.

The Presiding Officer. Duly noted. However, the Witness may testify as to the summary and/or table if she is aware of it, and if, indeed, it was part of the documents turned over to her by Mr. Wamil.

Counsel for the Panel of Prosecutors?

Ms. Kapunan. Your Honor, we are tempted to make a counter-manifestation, Your Honor. Because, Your Honor, these manifestations, Your Honor, are because of their own doing, Your Honor.

But in any event—

The Presiding Officer. I hope you won't give in to the temptation, Counsel.

Ms. Kapunan. I will not. I will not, Your Honor. It is the wisdom of age. I will not.

The Presiding Officer. Let's get something out of Ms. Xylene.

Ms. Kapunan. Yes, Your Honor. In fact, Your Honor, may I continue? May we continue to aid this Honorable Presiding Officer that during the interregnum from today's proceedings until Monday, there will be other tabulations, Your Honor, and there will be other acknowledgment receipts. And we propose, Your Honor, and regret that this is not unusual but it is necessary, Your Honor, that all of these documents—because Counsel says that this Witness was just flipping over them. They can do this in front of the Defense Counsels and us, Your Honor, for the next succeeding days because we will be going over 4,492 documents and six summaries, Your Honor. Hopefully, we will be doing that in the next days out of court so that by Monday, it will be a speedier presentation of testimonial evidence, Your Honor.

The Presiding Officer. If you are converting that—are you making a motion, Counsel?

Ms. Kapunan. Yes, Your Honor. May we so move that we be allowed to do this, not only as respect to the last quarter of December 2022, which is the suggestion of the Presiding Officer, but to all the quarters: Quarter 1, 2, and 3 for the OVP; and Quarter 1, 2, and 3 for the DepEd.

The Presiding Officer. Only with respect to the acknowledgment receipts?

Ms. Kapunan. Only with respect to, Your Honor, the acknowledgment receipts, Your Honor.

The Presiding Officer. Aside from the—as for the transfer of markings this afternoon, *wala naman kayong mga* appointment *ng Huwebes at Biyernes, hindi ba?*

Ms. Ferrer. Your Honor, can I comment on that, Your Honor?

The Presiding Officer. Yes, Counsel for the Respondent.

Ms. Ferrer. Your Honor, under the *Rules*, the Witness has to identify the document in open court. The problem with their stipulation, Your Honor, is that they will be having the Witness identify the documents out of court. So, therefore, it is no longer part of the trial and there is a problem when it comes to the offer—there will be a problem when it comes to their offer of evidence, Your Honor.

And with regard to the counter-manifestation or the statement of Counsel that we want to look at the Witness while she is flipping the document, Your Honor, precisely that is what we are doing right now, Your Honor. So, we object to the proposal that the examination of the ARs be done outside the Court, Your Honor.

The Presiding Officer. I think the purpose—

Ms. Kapunan. Your Honor, please, in—

The Presiding Officer. Attorney Kapunan, the Court views it perhaps as an opportunity to provide an avenue for possible stipulation as to the ARs that you did not stipulate on. Because, if I remember correctly, the reason why the ARs presented earlier, the 845, under the Witness, Attorney Wamil, was that the observation of the Respondent was, it was simply contained in a folder, in a transparency, on a folder and that there was no real sequence to it. So, perhaps we can set a date again, for possible stipulation on the ARs, not really for the Witness to confirm it but for possible stipulation on the ARs, if the respondent is open to it.

Ms. Ferrer. Your Honor, unfortunately we will not stipulate, Your Honor. We did not stipulate in the case of Mr. Wamil, Your Honor. The same position is maintained in the case of this Witness, Your Honor, because after the ARs have been submitted to the Commission on Audit, Your Honor, the OVP and the DepEd no longer had control over these ARs. So, therefore, we do not know what were the receipts that were provided by the COA and how many receipts were given by the COA to the Prosecution, Your Honor.

And second, these are not common exhibits because we did not mark those documents or ARs as our own. We did not adopt them as our own evidence, Your Honor.

And third, the ARs that are being presented now by the Prosecution have not been compared with our own copies, Your Honor. So, we cannot determine with certainty, Your Honor, if their ARs are actually identical with our copies, Your Honor.

The Presiding Officer. Counsel, that is precisely the opportunity the Court is opening a chance for you to do so, to compare it with your copies of your ARs. Again, if you so desire, I mean this is only for the purpose of expediting.

Ms. Kapunan. Your Honor, please, if I may, Your Honor.

The Presiding Officer. Counsel for the Respondent will please respond first before to the query of the Presiding Officer before I recognize Attorney Kapunan.

Yes, Attorney Kristine. So, you do not want to take the opportunity to compare your copies of the ARs with their copies of the ARs as submitted to COA or as allegedly submitted to COA?

Ms. Ferrer. Your Honor, upon discussion with the team, Your Honor, unfortunately, we cannot do that.

The Presiding Officer. Noted.

Attorney Kapunan, what is your pleasure?

Ms. Kapunan. With due indulgence, Your Honor, now I will give in to my temptation.

First, Your Honor, what is happening now could have been prevented had we done this exercise during the pre-trial. When the Clerk of Court asked for stipulation on documents, this included stipulations on the acknowledgment receipts. That was the opportune time for the Defense Counsel to have examined page by page, receipt by receipt, the reproduction, the faithful reproduction of the COA AR copies with their own copy, Your Honor. They passed upon this opportunity. Now that we want it done more expeditiously by a motion that I have proposed, which incidentally I wish to amend, that because of their objection to it being an out of court, may we amend my motion, Your Honor, that it be done in front of the Clerk of Court and that the Clerk of Court be duly authorized by authority of the Honorable Impeachment Court to preside over the sessions, Your Honor, the same way as Clerks of Court, designated officers can mediate between the parties as to a possible amicable settlement or stipulation. And this will be, Your Honor—and I am sorry, I am seeing nodding in acceptance of the motion.

The Presiding Officer. Please continue, Counsel. I think quite the opposite, Counsel, because she is not looking forward to the workload. But please proceed.

Ms. Kapunan. Your Honor, please, and so if that is done, Your Honor, then we will be making more efficient use of the time of this Honorable Court. The marking, the identification by this Witness, the comparison of both the Prosecution markings and the Defense markings.

The Presiding Officer. These ARs have not been individually marked, Counsel?

Ms. Kapunan. They have been marked, Your Honor.

The Presiding Officer. Counsel for the Respondent, you said they were not yet marked, the ones being shown to the Witness.

Ms. Ferrer. No, Your Honor, they were marked already, Your Honor, but we also have our own marked copies, Your Honor.

The Presiding Officer. They were marked but you also have–

Ms. Ferrer. So, meaning, Your Honor, we have separate documents or ARs that were marked, Your Honor.

The Presiding Officer. That is precisely my point, Counsel. Before the Clerk of Court, this is like an extended or additional pre-trial. Perhaps this can be done before the Clerk of Court. You need not stipulate to all, only to those that are exactly the same as your copies. It can be 10 out of 845; 844 out of 845. I do not know, really, quite frankly. But we'd rather give you the opportunity than litigate this in open court piece by piece, similar to the stipulation asked for by the Counsel for the Panel of Prosecutors.

In relation to the witness viewing it or looking at it, if it is stipulated, then there is no need for her to actually peruse, go through, or look at it for long periods of time, only with respect to the questioned ones or those not stipulated to by the Counsel for Respondent.

I think the Court is inclined to allow for this one more opportunity to stipulate as to the acknowledgment receipts. Again, it is not mandatory. We are not—the Court is not forcing the Counsel for Respondent to stipulate on documents they refuse and don't want to stipulate. But since you have your own copies of ARs and since the issue pertains to the chain of custody after you submitted it to the COA, then the Court would like to afford you the opportunity to compare it. Again, you need not stipulate on anything; you don't have to stipulate on a single one, but the Court would rather give one more chance or one more time to try to do this to save on the Court's time without prejudice again to the Respondent or Counsel for Respondent saying that they refuse to stipulate because they are different from the copies that they have.

Counsel?

Ms. Ferrer. Yes, Your Honor. Actually, we will agree to that proposal, Your Honor, but provided, Your Honor, that we will not be forced to stipulate ...

The Presiding Officer. Of course.

Ms. Ferrer. ... that the ARs are authentic, *et cetera*, and then the date and time, Your Honor, shall be mutually agreed upon by the parties.

The Presiding Officer. Of course.

Ms. Kapunan. Of course, Your Honor. I think—

The Presiding Officer. Of course, the date and time should be mutually agreed upon between Thursday and Friday. [laughter]

Ms. Kapunan. Your Honor, please. You asked for it.

Your Honor, please.

The Presiding Officer. Because insofar as this witness is concerned—or give me one date on–one time slot on Thursday and Friday which you can agree on after we adjourn.

Ms. Kapunan. Your Honor, please, if I may add as well. In the marking of these exhibits, Your Honor, before the Honorable Clerk of Court, each acknowledgment receipt had three signatures: the signature of the Clerk of Court, the signature of one of the representatives for the Prosecution, and the signature of the defense Counsel, Your Honor. Three signatures per document. And now they still want—they had signed each of these acknowledgment receipts, Your Honor. That's number one.

Number two, Your Honor, perhaps to restore a level of trust on the side of the defense, maybe we can even use their own documents. If they do not trust the Prosecution's documents or photocopies of the Prosecution's documents, then we will use their documents, Your Honor, because we are certain that their documents are the same as our documents. Let's use the defense documents, Your Honor; then they will not say, "We do not trust these documents," because it is their own defense documents. Maybe that will solve the problem of this Court.

We will use your documents, Counsel. Will you still question using your own documents? Will you still question the authenticity of your own documents?

Ms. Ferrer. Of course not, Your Honor—of course not, Counsel, but—

Ms. Kapunan. Then maybe that is a possible solution, Your Honor. Let us use the Defense's documents instead of the Prosecution's documents *para huwag na tayong mag*-compare-compare, Thursday, Friday. *Manonood pa ako ng Odyssey.* [laughter]

The Presiding Officer. I'm sorry, Counsel. The Presiding Officer was not yet elected during the pre-trial; hence, I did not know what went on during the pre-trial. Apparently, the Respondent or Counsel for the Respondent has a different purpose and/or intention with respect to the ARs from that of the Prosecutor. Therefore—that's why they refuse a common marking on the same AR.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Is that correct? So, they have their own set of ARs, and you have your own set of ARs that were marked during pre-trial. Correct, Counsels?

Ms. Ferrer. That is correct, Your Honor.

The Presiding Officer. Now, all that the Court is asking is for an opportunity to be had by the parties once more to compare your respective marked ARs to be able to distinguish and find out if indeed they are the same or not, regardless of whatever purpose or theory each party may have with respect to presenting the ARs given that they are common exhibits. We will not touch into that, Counsel for Respondent.

So, your concern with respect to authenticity and purpose will not be touched on. Only insofar as that it is the same AR that you received—it is the same AR that you sent to the COA that you also have a copy of that they are presenting. And insofar as ARs that you did not send to COA or did not come from you, then you can point that out too, as the case may be or as may be appropriate. Again, without any pressure nor any mandate from the Court for you to stipulate on all, just the opportunity to do so.

Kindly agree on a date, Counsels, on a time, rather, between Monday and Thursday. If that is not possible, then we will continue as we have this afternoon. But kindly agree on a date.

ORDER OF THE PRESIDING OFFICER

Presiding Officer Escudero then directed both parties to appear before the Clerk of Court on a mutually agreed date to compare their separately marked ARs, determine which are identical or different, and confirm their markings for the record and for any relevant purpose.

MANIFESTATION OF THE COUNSEL FOR THE PROSECUTOR

Attorney Kapunan made the following manifestation:

Ms. Kapunan. Just one more ask, Your Honor.

The Presiding Officer. Yes, Ma'am.

Ms. Kapunan. Earlier in the proposal for stipulation, Counsel for the Defense was kind enough to stipulate on certain documents, Your Honor, except for 10—except for 10 documents, Your Honor.

The Presiding Officer. Yes, Ma'am.

Ms. Kapunan. Since this opportunity is given by this Honorable Court to compare and we understand—we understand that their reluctance to stipulate on these 10 documents is because of their claim that it does not faithfully represent the originals, Your Honor, may we also ask that these 10 documents be perused during the period given?

The Presiding Officer. If only to give it a second chance and a second look, given that not much time was given to the Counsel for the Respondent to view it; they were only given 20 minutes. So yes, the Court will allow it, to allow the Respondents more time to go over it for possible stipulation.

Again, no pressure, Attorney Kristine. You don't have to, if you don't want to. You don't have to, if you don't wish to. But the Court just wants to give it one more shot to save on the Court's time.

So ordered.

Ms. Kapunan. Thank you, Your Honor.

ORDER OF THE PRESIDING OFFICER

The Presiding Officer dismissed the witness and directed her to reappear before the Court on August 10 without need for another *subpoena.* He also informed her that a *subpoena* would be issued if her presence would be required from August 11 onward.

POSITION OF THE COUNSEL FOR THE RESPONDENT

Noting that no written opposition had been filed despite the opportunity to do so, the Presiding Officer deferred ruling on the Motion for Judicial Notice of the records from the House Committee on Good Government and Public Accountability to first hear the Respondent's position.

Attorney Kapunan yielded to Representative Gerville Luistro, and Attorney Ferrer, with the Court's permission, presented the Respondent's position:

Ms. Ferrer. Thank you, Your Honor.

The Defense would like to oppose the motion for judicial notice on the following grounds: No. 1, the judicial notice rule cannot be taken of disputed matters; No. 2, the Respondent must be given an opportunity to be heard by way of cross-examination before the court admits in evidence the matters covered by the TSNs, the video recordings, and the committee reports; and No. 3, the proceedings before the HOR-COJ were questioned by the Respondent before the Supreme Court as a fishing expedition and mini-trial.

On the first point, Your Honor, judicial notice cannot be taken of disputed matters. In *Juan versus Juan*, the Supreme Court defined judicial notice in this wise: "Judicial notice is the cognizance of certain facts that judges may properly take and act on without proof because these facts are already known to them. Put differently, it is the assumption of a court of a fact without need of further traditional evidentiary support. The principle is based on convenience and expediency in securing and introducing evidence on matters which are not ordinarily capable of dispute and are not bona fide disputed."

While the CGGPA and HOR-COJ hearings were made public—we do not dispute that, Your Honor—the matters discussed within them, which were documented *via* the TSNs, video recordings, and committee reports, are not facts automatically admissible in this impeachment trial. Rather, they remain assertions that must be proven by evidence.

We note, Your Honor, that Article I of the Articles of Impeachment alleges the following: That Respondent Vice President Sara Z. Duterte committed culpable violation of the Constitution, graft and corruption, and betrayed public trust through the systematic misuse, misappropriation, and irregular liquidation of confidential funds amounting to P500 million released to the Office of the Vice President, and P112.5 million released to the Department of Education. Clearly, Your Honor, these are not just statements of facts. These are accusations of misuse, misappropriation, and irregular liquidation of confidential funds, which must be proven by the Prosecution through presentation of evidence.

In fact, Your Honor, if you noticed, the Prosecution in paragraph one of its motion for judicial notice admitted that, I quote, "Prior to the transmittal of the Articles of Impeachment to this Honorable Court, the House of Representatives through its Committee on Good Government and Public Accountability and its Committee on Justice conducted official hearings on matters that ultimately formed the factual basis of Article I"—we highlight that, Your Honor, ultimately formed the factual basis of Article I, which is the misuse and misappropriation of confidential funds—"Article I of the Articles of Impeachment," as a continuation, "These proceedings were officially documented through transcripts of stenographic notes or TSNs, official audio-visual recordings, and committee reports." I am just reading, Your Honor. I am just referring to the Motion of the Prosecution.

Thus, we cannot take the TSNs, the video recordings, and the committee reports as they are, Your Honor, without cross-examining the witnesses of the Prosecution. The Impeachment Court cannot just take the utterances, testimonies, the questions and answers, and the interpellations during the COJ and the CGGPA hearings as factual findings and statements of truth without going through the usual route of evidence presentation.

In fact, Your Honor, we are even unsure whether these videos are spliced, edited, or shortened, with due respect, and whether the TSNs are accurate, unedited, or modified, as portions of the TSNs turned out to be different from our transcribed notes, which leads me, actually, Your Honor, to my second point.

That because the matters covered by the pieces of evidence, Your Honor, which the Prosecution would like this Court to take judicial notice of, are exactly the matters that are being heard before this Impeachment Court, the Respondent must be given an opportunity to be heard by way of cross-examination before the Court admits in evidence the TSNs, the video recordings, and the committee reports.

The requirement of due process is basic. It is the opportunity to be heard before the Court. And affording the Respondent the opportunity to cross-examine the authenticating witness serves a dual purpose, Your Honor. First, it validates the existence of the video recordings, the TSNs, and the committee report. And second, it verifies their accuracy and completeness. The Constitution explicitly guarantees the Respondent's right to ensure that these pieces of evidence have not been altered, edited, or modified to fit the Prosecution's narrative of Article I.

Consequently, the Respondent is fully entitled to have all the observations, the objections, and cross-examination questions placed on record before the Court admits these documents in evidence. It is also a matter of record, Your Honor, that the videos that the Prosecution would like this Court to take judicial notice of were not played during the pre-trial conference, Your Honor, and it is with the understanding between the parties that they shall be subjected to proper authentication and identification during trial, consistent with the Rules of Court.

And third, the Respondent has directly challenged the House of Representatives' Committee on Justice proceedings before the Supreme Court, Your Honor, characterizing them as a mere fishing expedition and an unauthorized mini-trial, Your Honor. Consequently, the Respondent declined to participate in these proceedings, maintaining that the HOR-COJ lacks the jurisdiction to conduct these trials. Under Article IX, Section 3, Paragraph 6 of the Constitution, the Respondent submits that that exclusive power and authority is vested solely with or in the Senate, Your Honor, that's why a Petition for *Certiorari* and Prohibition was filed by the Respondent before the Supreme Court. So, we cannot stipulate, Your Honor, on the matters that were taken up in a proceeding that the Respondent challenged before the Supreme Court.

But crucially, Your Honor, the petition pending before the Supreme Court challenges the proceedings before the HOR-COJ only, and not the actions of the Honorable Impeachment Court. This distinction, however, does not preclude any future legal challenges against actions that this Court may take while sitting as an Impeachment Court.

The Respondent, Your Honor, was consistent in her position, Your Honor. In fact, in a letter dated March 24, 2026, the Respondent, through Counsel, informed the HOR-COJ that she cannot attend the mini-trial and the fishing expedition being done by the said committee because of the committee's apparent lack of authority under the Constitution.

The closing paragraphs of the letter state, and I will read the closing paragraphs for the record: "In light of this, while the invitation for the Respondent and Counsel to participate in the committee's mini-trial is well-noted, we cannot, however, do so at this point on the ground that the committee and/or the HOR, as well as any of its members, lack jurisdiction to conduct any form of trial or exercise any of its incidents. Absent such jurisdiction, any attempt to proceed in the nature of any form of trial or invoke powers ancillary to it is unconstitutional."

Consequently, the Respondent puts on record her objection to any requests, motions, or similar efforts aimed at obtaining or fishing for supposed evidence through processes that necessarily presuppose the existence of lawful authority and jurisdiction under the Constitution, which in this case is absent. As timely stated in the appearance and consolidated answer, both made *ad cautelam*, the Respondent does not waive any jurisdictional or other objections she has to these proceedings nor her right to seek the appropriate legal remedies. Nonetheless, she is prepared to meet the charges against her in proper jurisdiction. And because of that, Your Honor, the Court must decline to take judicial notice because the very validity and authority of the House of Representatives' COJ proceedings are currently challenged before the Supreme Court.

Now, in closing, Your Honor, on its face, actually the motion may look like a plea for this Honorable Court to take judicial notice of the purported official legislative acts described by the Prosecution. If you really examine the motion, Your Honor, in reality, however, the motion is actually akin to a public prosecutor—the House of Representatives—asking the criminal court—here, the Impeachment Court—to take judicial notice of the complaint that was filed before the fiscal—here, the HOR COJ—and all matters related thereto, including those that transpired during the preliminary investigation, without the need for presenting witnesses in Court. That is actually what the Prosecution is doing in our view, Your Honor.

Dahil ang mga pagdinig na ito sa House of Representatives *ay siya mismong paksa ng paglilitis ng Hukumang ito, at ayon mismo sa* Prosecution, those hearings became the factual basis for Article I of the Articles of Impeachment, *nararapat lamang po na ang* TSNs, video recordings, *at* committee reports *na naglalaman ng mga tanong ng Kongresista, pati na ang mga pahayag at sagot ng mga testigo, ay patunayan ng* Prosecution *sa pamamagitan ng pagpresenta ng testigo upang magpatunay sa katotohanan ng mga ito.*

In closing, Your Honor, we'd like to quote the Supreme Court in *Juan v. Juan.* The Supreme Court said, "The article in the website cited by the RTC patently lacks a requisite for it to be of judicial notice to the court because such article is not well and authoritatively settled and is doubtful or uncertain. It must be remembered that some articles appearing in the Internet or on websites are easily edited and their sources are unverifiable, thus, sole reliance on those articles is greatly discouraged."

The Defense opposes the motion, Your Honor, on identical grounds. *Salamat po.*

INQUIRY OF THE PRESIDING OFFICER

The Presiding Officer reiterated that the proceedings did not call for oral arguments, adding that he merely anticipated Counsel to manifest the Respondent's position.

He then sought clarification as whether the case of *Juan v. Juan* referred to the "Lavandera Ko" case involving an alleged copyright violation, in which the court had taken judicial notice from an internet website. Attorney Ferrer replied in the affirmative.

RULINGS OF THE PRESIDING OFFICER

Motion for Conference for the Transfer of Exhibit Markings

The Presiding Officer granted the motion of the Panel of Prosecutors to set a conference for the transfer of exhibit markings, with objections from the Respondent only regarding Exhibits P-IV-35, P-IV-35-a, and P-IV-35-b.

The Court denied the objections of the Respondent with respect to Exhibits P-IV-35, P-IV-35-a, and P-IV-35-b, pertaining to portions of the purported affidavit of Mr. Arturo Lascañas, subject to the following guidelines and reasons:

1. Section 34, Rule 132 of the *Rules of Court* provides that the Court shall consider no evidence that has not been presented and formally offered, and that the purpose for which the evidence is offered must be specified. Accordingly, the marking, identification, or authentication of a document does not mean that it has been formally offered or admitted for the purpose stated. The physical transfer of an exhibit designation from a provisional copy to its corresponding original or certified true copy is even more limited. It is merely a mechanical and ministerial act intended to maintain the orderly identification of the Court's records.

2. The Respondent is not prejudiced by such transfer. It does not alter the substance or evidentiary status of the *Lascañas* document. Neither does it constitute a ruling on its authenticity, admissibility, or evidentiary weight, nor does it enlarge the purpose for which the document was originally marked. Consequently, the Respondent loses no substantive or procedural right by reason of the transfer and may raise all appropriate objections when the document is formally offered in evidence.

The Court further held that this conclusion is consistent with the Prosecution's own representation during the July 21, 2026 hearing, when Representative Luistro stated:

> "Your Honor, the document is being presented only to seek confirmation from the witness that he is referring to this particular document as part of the investigation of the Special Task Force. We are not presenting it to prove the truthfulness of the contents of the affidavit."

The Court likewise recalled its earlier ruling:

> "Again, this is only as to the fact that this is what the NBI used in their open investigation and coming up with their findings, not as to the truth of the statements being read by Director Matibag."

The Court further recalled its clarification on the same date, July 21, 2026:

> "The Chair will cut short any further identification by the witness regarding this affidavit. This is only as to the fact that Lascañas executed a document that the NBI used in its open-source investigation, not as to the truth of what was stated therein."

Accordingly, the Court held that these limitations remain controlling even after the transfer of the exhibit markings to the certified true copies. Exhibits P-IV-35-a and P-IV-35-b therefore remain independently relevant only to establish that the documents came to the attention of, and were used by the NBI in its investigation. They may not be used to prove the truth of the allegations contained therein.

The Court further cited *Espinelli v. People*, G.R. No. 179535, June 9, 2014, which states:

> "When the relevant fact is merely that a statement was made, the hearsay rule does not bar proof of that fact regardless of the statement's truth or falsity."

The Court ruled that the transfer of the exhibit markings does not cure the defects previously noted on the record. The purported affidavit remains unsigned, unnotarized, and unsworn, with no witness having attested to either its execution or the truth of its contents. Consequently, its contents remain hearsay notwithstanding the transfer of the exhibit markings to a certified true copy.

Accordingly, the Clerk of the Impeachment Court was directed to conduct the requested conference at 4:00 p.m. that same afternoon.

Motion for Judicial Notice of Records of the Committee on Good Government of the House of Representatives

The Court granted the motion, subject to a stern reminder and warning.

Acting on the Motion for Judicial Notice dated August 3, 2026, which seeks judicial notice of the existence and official character of the legislative hearings, together with the corresponding transcripts, audio-visual recordings, and committee report identified therein, the Court cited Section 1, Rule 129 of the *Rules of Court,* which provides:

> "A court shall take judicial notice, without the introduction of evidence, of the official acts of the legislative, executive, and judicial departments of the National Government of the Philippines."

The Court likewise referred to the case cited by the Panel of Prosecutors, in which judicial notice was taken of a Senate committee report only as to its existence, and not as to the truth of its contents or findings.

Accordingly, the Court granted the request for judicial notice, but strictly and exclusively limited it to the following facts:

1. That the legislative hearings were in fact conducted in the exercise of the official functions of the House of Representatives' Committee on Good Government and Public Accountability and the Committee on Justice.
2. That the corresponding transcripts, official audio-visual recordings, and committee report exist as official records of those proceedings and, as official records, enjoy the presumption of regularity absent proof of fraud, falsity, or inaccuracy sufficient to overcome such presumption.

The Court emphasized that, having granted the motion only within foregoing limits, it was necessary to clarify its precise effect. Rule 129 is entitled *"What Need Not Be Proved", thus,* judicial notice relieves the Prosecution from proving only the foregoing matters and nothing more.

The Court reminded the Prosecution that judicial notice cannot be used as a vehicle for placing into the record, the substantive contents of the transcripts, recordings, or committee report. It neither serves as a substitute for the presentation and formal offer of competent evidence, nor does it dispense with the applicable rules on authentication, hearsay, relevance, and the Respondent's right to object and confront the evidence presented against her.

The Court cited *Magcamit v. Internal Affairs Service–Philippine Drug Enforcement Agency*, G.R. No. 198140, December 5, 2016, which held that fair play requires a respondent to be afforded a meaningful opportunity to rebut all evidence presented against him or her.

Consistent with its ruling of July 21, 2026, concerning the *Lascañas* document, the Court further ruled that no witness would thereafter be permitted to read in open court any third-party statement that was not his or her own, as doing so would deprive the Respondent of the opportunity to rebut the statements and cross-examine the declarant.

The Court reiterated that it does not take judicial notice of the truth of any statement made during the legislative hearings, the correctness of any factual allegation, or the validity of any finding or conclusion contained in the committee report, as those matters remain subject to proof, objection, and the Court's independent determination of their admissibility and evidentiary weight at the appropriate time.

The Court likewise reminded the Prosecution that it shall not represent, expressly or impliedly, that the ruling establishes the truth of any matter contained in the identified records. Finally, the Court ruled that any attempt to use judicial notice for that purpose shall be rejected and reminded the parties to observe these limitations throughout the proceedings.

MANIFESTATION OF REPRESENTATIVE LUISTRO

Representative Luistro submitted the names of the four witnesses to be presented during the hearings on August 10-12, 2026, namely: Xylene Mae L. Del Campo, from the Commission on Audit - Intelligence and Confidential Funds Audit Office (COA-ICFAO); Marivic Pareja, from the Legislative Information Resources Management Department of the House of Representatives; Gina S. Acosta, former Special Disbursing Officer of the Office of the Vice President; and Edward D. Fajarda, former Special Disbursing Officer of the Department of Education.

The Presiding Officer directed that the corresponding subpoenas *ad testificandum* and/or *duces tecum*, as appropriate, be issued to the said witnesses.

REMINDER OF THE PRESIDING OFFICER

The Presiding Officer reminded the Counsel for the Panel of Prosecutors to furnish the Counsel for the Respondent with copies of documentary evidence intended for stipulation at least one day before presentation.

Representative Luistro assured the Court of the Panel of Prosecutors' compliance. Thereafter, Attorney Ferrer manifested that she had no further matters to raise.

ADJOURNMENT OF THE IMPEACHMENT TRIAL

The Presiding Officer declared the impeachment trial adjourned until 10:00 a.m. on Monday, August 10, 2026.

It was 2:58 p.m.

I hereby certify to the correctness of the foregoing.

Atty. RENATO N. BANTUG JR.
Clerk of Court

Approved on August 11, 2026